

**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

|   |  |  |
|---|--|--|
| <p><b>In re</b></p> <p><b>WORLDWIDE DIRECT, INC., et al.,</b></p> <p style="padding-left: 100px;"><b>Debtors.</b></p> | <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> | <p><b>Chapter 11</b></p> <p><b>Case Nos. 99-108 to -127 (MFW)</b></p> <p><b>Jointly Administered</b></p> |
|---|--|--|

**APPENDIX OF EXHIBITS**

| EXHIBIT | DESCRIPTION   |
|---------|---|
| 1       | 2/7/00 Wielebinski (Munsch Hardt - Committee Counsel) letter to Bennett (HBD).              |
| 2       | 5/14/99 Johnston (HMB) letter to Gordon (Wachtell - AT &T Counsel).                         |
| 3       | 5/27/99 Johnston (HMB) letter to Ferguson (Munsch Hardt - Committee Counsel).               |
| 4       | 7/30/99 Ballard (HMB) letter to Marshall (Munsch Hardt - Committee Counsel).                |
| 5       | 3/5/01 Kontos (HMB) letter to Appenzeller (Munsch Hardt - Committee Counsel) countersigned. |
| 6       | Legal Cost Control Brochure   |
| 7       | 10/27/01 Gibbons Del Deo retainer agreement.  |
| 8       | Chart regarding Legal Cost Control data entry errors.                                       |
| 9       | 3/17/2000 Johnston (HB) memorandum to Debtors, Committee and U.S. Trustee.                  |
| 10      | 3/5/2001 Johnston (HBD) memorandum to Debtors, Committee and U.S. Trustee.                  |
| 11      | Excerpt from 4th Interim Fee Application..  |
| 12      | Excerpt from 6th Interim Fee Application.   |
| 13      | 7/21/99 Ferguson (Munsch Hardt - Committee Counsel) to Johnston (HMB).                      |

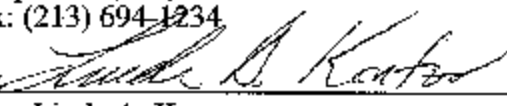
| EXHIBIT | DESCRIPTION  |
|---------|--|
| 14      | July 26, 1999 Transcript of Proceedings.   |
| 15      | Second and third interim fee application excerpts.   |
| 16      | Final fee application of Munsch Hardt - Committee Counsel  |
| 17      | Final fee application of Howrey & Simon.   |
| 18      | 10/1/01 Goldin Associates, Liquidating Trustee memorandum to Professionals Retained in the Worldwide Direct/SmartTalk Bankruptcy Cases.                        |
| 19      | 10/2/01 Johnston letter to Pauker (Goldin & Associates).   |
| 20      | 12/4/2001 Notice of Deposition.  |
| 21      | 1/30/2002 Amended Notice of Deposition of James Johnston.  |
| 22      | 1/28/02 Interrogatory responses and 2/15/02 DeFilippo supplemental letter.   |
| 23      | 1/28/02 Notice and Motion and Motion for Order Quashing Subpoenas Served on Aerotel, Ltd. And Resurgence Asset Management, LLC by Hennigan, Bennett & Dorman . |
| 24      | 1/21/02 objections to the first request for production of documents and other tangible things by Hennigan, Bennett & Dorman.                                   |
| 25      | 2/22/02 Langendorfer (Gibbons, Del Deo) letter to Kontos (HBD) attaching privilege log.  |
| 26      | 3/14/02 Kardos (Gibbons, Del Deo) letter to Kontos (HBD).  |
| 27      | 4/19/99 Thad Bereday memorandum to Wielebinski.  |
| 28      | 5/14/99 Johnston (HMB) letter to Ferguson (Munsch Hardt - Committee Counsel).  |
| 29      | 5/18/99 Ferguson (Munsch Hardt - Committee Counsel) letter to Thad Bereday.  |
| 30      | 5/27/99 Johnston (HMB) letter to Ferguson.   |
| 31      | 10/20/99 internal HBD memorandum regarding document reviews.   |
| 32      | 11/1/99 internal HBD memorandum regarding document reviews.  |
| 33      | 3/31/2000 internal HBD memorandum regarding document review and production.  |

| EXHIBIT | DESCRIPTION   |
|---------|---|
| 34      | 8/3/99 Kontos (HMB) letter to Ferguson.   |
| 35      | 10/27/99 Kontos (HMB) letter to Bush, Phillips, Herkenhoff and Olsen.   |
| 36      | 11/2/99 Kontos letter to Bush (Munsch Hardt - Committee Counsel).   |
| 37      | 10/6/99 Motion to Limit Notice and Motion for Order Authorizing Use of Funds for the Electronic Imaging of Certain Documents. |
| 38      | 11/18/99 Kontos letter to Phillips (Heller), Buckser (Bernstein) and Bush (Munsch Hardt - Committee Counsel).                 |
| 39      | 3/30/00 Kontos letter to Lyon (Munsch Hardt - Committee Counsel).   |
| 40      | 12/9/99 internal HBD memorandum regarding document review and production.   |
| 41      | 12/14/99 Kontos letter to Durrer (Skadden).   |
| 42      | 6/2/2000 Kontos letter to Appenzeller and Lyon (Munsch Hardt - Committee Counsel).  |
| 43      | 10/8/99 internal HBD memorandum regarding document review and production.   |
| 44      | 11/3/99 internal HBD memorandum regarding document review and production.   |
| 45      | 2/4/00 internal HBD memorandum regarding document review and production.  |
| 46      | Fletcher's document request to Debtors.   |
| 47      | Plaintiffs' Rule 26 initial disclosure.   |
| 48      | 7/22/99 Johnston (HMB) to Ferguson (Munsch Hardt - Committee Counsel).  |
| 49      | 7/29/99 internal HBD e-mail from Ballard to Johnston.   |
| 50      | 7/30/99 Ballard letter to Marshall.   |
| 51      | 8/13/99 Kontos and Ballard memorandum to Ferguson.  |

| EXHIBIT | DESCRIPTION  |
|---------|--|
| 52      | 3/28/01 Appenzeller (Munsch Hardt - Committee Counsel) letter to Kontos (HBD). |
| 53      | <u>In re Keravision, Inc.</u> , 2000 U.S. Dist. LEXIS 1586 (2000).             |

Dated: March 15, 2002

HENNIGAN, BENNETT & DORMAN  
Bruce Bennett  
James Johnston  
Linda A. Kontos  
601 South Figueroa Street, Suite 3300  
Los Angeles, California 90017  
Telephone: (213) 694-1200  
Fax: (213) 694-1234

By:   
Linda A. Kontos



ATTORNEYS & COUNSELORS

MUNSCH  
HARDT  
KOPF &  
HARR, P.C.

DALLAS & AUSTIN

4000 FOUNTAIN PLAGE  
1445 ROSS AVENUE  
DALLAS, TEXAS 75202-2780

TELEPHONE (214) 855-7500  
FACSIMILE (214) 855-7584

WEBSITE WWW.MUNSCH.COM

WRITER'S DIRECT DIAL

(214) 855-7561  
Email: [jwielebinski@munsch.com](mailto:jwielebinski@munsch.com)  
Direct Fax (214) 978-4375

February 7, 2000

**CONFIDENTIAL COMMUNICATION  
FOR SETTLEMENT DISCUSSION PURPOSES ONLY**

Bruce Bennett, Esq.  
Hennigan, Mercer & Bennett  
601 S. Figueroa Street, Suite 3300  
Los Angeles, CA 90017

**Via Telecopy No. (213) 694-1234**

Re: *Worldwide Direct Inc., et al., Debtors*  
Case No. 99-108 through 99-127

Dear Bruce:

As you are aware, the Committee believes that it should continue to investigate and, if appropriate, pursue on behalf of the creditors of this estate certain third party claims and causes of action against the DLJ entities, PriceWaterhouseCoopers, Dewey Ballantine, Credit Suisse First Boston and their current and former officers, directors, employees and affiliates. On January 27th, I discussed this matter with you and you requested some time to discuss it with Gene Davis. To date I have heard nothing from you in response. Consistent with the Committee's position as previously expressed to the Debtors, attached please find a copy of the Committee's Motion Requesting Order Transferring Authority to Pursue Certain Claims and Causes of Action, which we anticipate filing with the Bankruptcy Court no later than February 10, 2000.

To the extent you intend to oppose the Motion or have questions or concerns regarding the relief requested, please contact either Greg May or me at your earliest opportunity.

Very truly yours,

MUNSCH HARDT KOPF & HARR, P.C.

By: 

Joseph J. Wielebinski

JJW:nce  
Enclosure

**DRAFT**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

|                                 |                                 |
|---------------------------------|---------------------------------|
| In Re:                          | § Chapter 11                    |
|                                 | §                               |
| WORLDWIDE DIRECT, INC., et al., | § Case No. 99-00108-MFW through |
|                                 | § Case No. 99-00127-MFW         |
| Debtors.                        | §                               |
|                                 | § Jointly Administered          |

**MOTION OF THE OFFICIAL COMMITTEE  
OF UNSECURED CREDITORS REQUESTING ORDER TRANSFERRING  
AUTHORITY TO PURSUE CERTAIN CLAIMS AND CAUSES OF ACTION**

TO THE HONORABLE MARY F. WALRATH, U. S. BANKRUPTCY JUDGE:

COMES NOW, the Official Committee of Unsecured Creditors (the "Committee") and files this Motion Requesting Order Transferring Authority to Pursue Certain Claims and Causes of Action (the "Motion") and in support thereof would respectfully show this Court as follows:

**REQUESTED RELIEF**

The Committee requests that this Court enter an Order granting the Committee the independent authority to investigate and analyze and, if appropriate, pursue any and all pre-petition claims and causes of action of these bankruptcy estates against PricewaterhouseCoopers, Donaldson Lufkin & Jenrette Securities Corporation, Donaldson Lufkin & Jenrette, Inc., Global Retail Partners, L.P., DLJ Diversified Partners, P.P., DLJ Diversified Partners-A, L.P., GRP Partners, L.P., Global Retail Partners Funding, Inc., DLJ First ESC, P.P., DLJ ESC-II, L.P., Credit Suisse First Boston Corp. and Dewey Ballentine, L.L.P., along with each of their current and former officers, directors, employees and affiliates (the "Third Party Claims"). The Committee further requests that this Court's Order confirm that all of the estates' applicable privileges, and the rights associated therewith, as to such Third Party Claims are also transferred to the Committee.

**DRAFT**

**BACKGROUND**

1. On January 19, 1999 (the "Petition Date"), Worldwide Direct, Inc., SmarTalk Teleservices, Inc. ("SmarTalk") and SmarTalk's eighteen (18) direct and indirect subsidiaries, being SmarTalk USPS Sales Co., a Delaware corporation; GTI TeleCom, Inc., a Florida corporation; USA Telecommunications Services, Inc., a North Carolina Corporation; SmarTel Communications, Inc., a Delaware corporation; SMTK NY-1 Corp., a New York corporation; Creative Network Marketing, Inc., a Delaware corporation; SmarTalk (Delaware) Corp., a Delaware corporation; SMTK Acquisition Corp., a Florida corporation; Conquest Telecommunication Services Corp., a Delaware corp.; SMTK Acquisition Corp. III, a Delaware corporation; SmarTalk Acquisition Corp., a Nevada corporation; Conquest Communications Corp., an Ohio corporation; Conquest Long Distance Corp., an Ohio corporation; Conquest Operator Services Corp., an Ohio corporation; SmarTel, Inc., a Massachusetts corporation; SmarTel International, Inc., a New York corporation; SmarTel Communications of Virginia, Inc., a Virginia corporation; and Conquest Operator Services, LP, a Delaware corporation (collectively, "Debtors"), filed separate voluntary petitions seeking relief under Chapter 11 of the Bankruptcy Code, 11 U.S.C. §§ 101, *et seq.*

2. On January 20, 1999, the Bankruptcy Court signed its Order directing the joint administration of the Debtors' cases under Case No. 99-108-MFW. The Committee was thereafter appointed on February 2, 1999.

3. On January 19, 1999, the Debtors filed their motion to sell substantially all of the assets of the Debtors' estates to AT&T Corp. ("AT&T"). Thereafter, on or about March 18, 1999, the Bankruptcy Court entered its Order under 11 U.S.C. §§105, 363, 365 and 1146(c) Approving (i) Asset Purchase Agreement with AT&T Corp. and Debtors' Assumption of Obligations Thereunder, (ii) Sale of Substantially all of Debtors' Assets to AT&T Free and Clear of All Liens, Claims, Interests and Encumbrances, and (iii) Assumption and Assignment of Certain Leases and



**DRAFT**

Executory Contracts (the "Sale Order") thereby approving the asset sale to AT&T pursuant to the terms and conditions of that certain Asset Purchase Agreement dated as of January 19, 1999, and all amendments and modifications thereof (the "Asset Purchase Agreement").

4. Amendment No. 1 to the Asset Purchase Agreement, dated as of February 26, 1999, provided, among other things, that the "Excluded Assets" from the sale to AT&T as described under Section 2.2 of the Asset Purchase Agreement shall include the following:

All rights to causes of action, lawsuits, judgments and Claims and demands that any Seller has or may have on its own behalf against any person serving as an officer or director of such Seller at any time.

All rights to causes of action, lawsuits, judgments and Claims and demands that any Seller has or may have on its own behalf against any person or persons providing professional services to such Seller at any time.

All Claims of any Seller pursuant to Chapter 5 of the Bankruptcy Code.

All Claims of any Seller against any Person arising out of this Agreement or any other agreement executed and delivered by the parties in connection with the consummation of the transactions contemplated thereby.

(The foregoing claims and causes of action described hereinabove are hereafter collectively referred to as the "Retained Claims").

5. On or about August 6, 1999, the Debtors and the Committee filed their Stipulation Between Debtors and the Official Committee of Unsecured Creditors Regarding Delegation of Certain Claims and Causes of Action; Order Thereon ("Stipulation"). The Stipulation provides that certain of the Retained Claims relating to the potential liability of present and former officers and directors of the Debtors and their insurers have been delegated to the Committee for its independent analysis, investigation and pursuit. This Court entered its Order approving the Stipulation on September 20, 1999.

**DRAFT**

6. In connection with its continuing investigation of those claims delegated to the Committee pursuant to the Stipulation, the Committee has determined that the Third Party Claims should be pursued on a coordinated basis with those claims and causes of action that were the subject of the Stipulation. In that regard, the Committee believes that an overall focused strategic plan will maximize recoveries from all such claims and avoid the duplication of effort and expense. Some of these claims arise out of the same transactions, and all involve many of the same witnesses and evidence. More importantly, the nature of the claims and the relationship among the various potential defendants may impact the overall approach to the estates' management of this potential litigation.

7. The Committee, along with its professionals, has spent a significant amount of time and effort in analyzing the Third Party Claims on a preliminary basis and is in a position to assume all responsibility for these claims without any delay or additional cost to these estates.

8. As a result of the foregoing, the Committee believes that it is in the best interest of these estates to immediately transfer to the Committee the independent authority to investigate, analyze and, if appropriate, pursue the Third Party Claims pursuant to the terms of the proposed Order attached hereto or on similar terms as approved by the Court.

WHEREFORE, PREMISES CONSIDERED, the Committee respectfully requests that the Court enter an Order transferring the authority to pursue the Third Party Claims to the Committee as requested herein, and that this Court grant such other and further relief to which the Committee may show itself to be justly entitled.

Respectfully submitted,

Joseph J. Wielebinski, Esq.  
Joe E. Marshall, Esq.  
MUNSCH HARDT KOPF & HARR, P.C.  
4000 Fountain Place  
1445 Ross Avenue  
Dallas, TX 75202-2790

**DRAFT**

Telephone: (214) 855-7500  
Telecopy: (214) 855-7584  
E-mail: [jwiebinski@munsch.com](mailto:jwiebinski@munsch.com)

– AND –

By: \_\_\_\_\_  
Joanne B. Wills, Esq.  
KLEHR HARRISON HARVEY  
BRANZBURG & ELLERS, L.L.P.  
919 Market Street, Suite 1000  
Wilmington, DE 19801  
(302) 426-1189

ATTORNEYS FOR THE OFFICIAL COMMITTEE OF  
UNSECURED CREDITORS OF WORLDWIDE  
DIRECT, INC., ET AL.

J:\4700\1\PLEADING\delegation2.wpd

ATTORNEYS & COUNSELORS

**MUNSCH  
HARDT  
KOPF &  
HARR, P.C.**

A PROFESSIONAL  
CORPORATION

**FAX**

**February 7, 2000**

4000 FOUNTAIN PLACE  
1445 ROSS AVENUE  
DALLAS, TEXAS 75202-2790  
TELEPHONE: (214) 855-7500  
FAX: (214) 855-7384

711 CONGRESS AVENUE  
SUITE 2010  
AUSTIN, TEXAS 78701  
TELEPHONE: (512) 391-6100  
FAX: (512) 391-6149

**To:** Bruce Bennett, Esq.  
**Firm:** Hennigan Mercer & Bennett  
**Fax #:** 213-694-1234  
**Phone #:** 213-694-1012

**C/M#: 4700.1**

**From:** Joe Wielebinski  
**Phone #:** 214-855-7561  
**Subject:** Worldwide Direct, Inc.

**Pages:** 7 (including this cover sheet)

**Hard Copy of Document to Follow:** No.

**Special Messages:**

**Confidentiality Expectation**

THE INFORMATION CONTAINED IN THIS FACSIMILE MESSAGE IS PRIVILEGED AND CONFIDENTIAL INFORMATION INTENDED ONLY FOR THE USE OF THE INDIVIDUAL OR ENTITY NAMED ABOVE. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, OR THE EMPLOYEE OR AGENT RESPONSIBLE TO DELIVER IT TO THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE IMMEDIATELY NOTIFY US BY TELEPHONE, AND RETURN THE ORIGINAL MESSAGE TO US AT THE ABOVE ADDRESS VIA THE U.S. POSTAL SERVICE. THANK YOU.

Should you encounter any difficulties with the reception and/or quality of this transmission, please contact our Telecommunications Department at (214) 981-7367.



HENNIGAN, MERCER & BENNETT

LAWYERS

SUITE 3300

601 SOUTH FIGUEROA STREET

LOS ANGELES, CALIFORNIA 90017

TELEPHONE (213) 694-1200

TELECOPY (213) 694-1234

Direct (213) 694-1030

May 14, 1999

VIA FACSIMILE

Mark Gordon  
Wachtell, Lipton, Rosen & Katz  
51 West 52nd Street  
New York, NY 10019-6150

Re: *In re Worldwide Direct, Inc., et al.*, Case Nos. 99-108 to -127 (MFW)

Dear Mark:

As you are aware, in connection with the closing of the asset sale transaction among SmarTalk TeleServices, Inc. and various of its subsidiaries (collectively, "SmarTalk"), on the one hand, and AT&T Corp ("AT&T"), on the other hand, SmarTalk and AT&T entered into a letter agreement, dated March 31, 1999, regarding certain post-closing matters, including access by representatives of SmarTalk's bankruptcy estates to certain books and records acquired by AT&T. Among other things, by that letter agreement, AT&T agreed that it "will use commercially reasonable efforts, in good faith, not to relocate or destroy any of the Records (a) until the liquidation has been finalized or (b) without first granting the Estate the right to acquire or copy, at the Estate's expense, the Records that are to be destroyed or relocated."


As indicated by the enclosed letter, SmarTalk's Official Committee of Unsecured Creditors has raised concerns that certain of AT&T's current (and SmarTalk's former) employees are unaware of AT&T's obligations in this regard. To alleviate the Committee's concerns, SmarTalk has agreed to and hereby does request that AT&T inform those former SmarTalk employees who currently are employed by AT&T of the letter agreement and the accompanying provisions regarding document relocation and destruction. As you will see, the Committee has provided a suggested form of memorandum that AT&T could circulate to such employees.

HENNIGAN, MERCER & BENNETT

Mark Gordon  
May 14, 1999  
Page 2

I appreciate your consideration of this matter. Please call me if you have any questions or comments. Thank you.

Sincerely,

  
James O. Johnston

Enclosure

cc: Thaddeus Bereday  
Dean W. Ferguson  
Bruce Bennett

May-12-99 07:42pm From:MUNSCH HARDT

+2146557594

T-002 P.02/04 F-740

ATTORNEYS &amp; COUNSELLORS

**MUNSCH  
HARDT  
KOPF &  
HARR, P.C.**

DALLAS &amp; AUSTIN

4000 FOUNTAIN PLACE  
1445 FORD AVENUE  
DALLAS, TEXAS 75202-2790

TELEPHONE (214) 855-7500  
FACSIMILE (214) 855-7594

WEBSITE: WWW.MUNSCH.COM

WRITER'S DIRECT DIAL

(214) 855-7595

Email: jwielebinski@munsch.com  
Direct Fax: 8214-878-4375

May 12, 1999

James Johnston, Esq.  
Hennigan, Mercer & Bennett  
601 S. Figueroa Street, Suite 3300  
Los Angeles, CA 90017

Via Telecopy No. (213) 694-1234

Re. *SmartTalk Teleservices, Inc., et al.*, Case No. 99-108

Dear Jim:

When I spoke with you this morning, we discussed the fact that the Committee has requested that Thad and the Debtors circulate to all former SmartTalk employees a memorandum to the effect that, pursuant to the March 31, 1999 agreement between AT&T and the Debtors, no documents were to be destroyed or moved. You agreed that it seemed logical to send such a memorandum, but wanted to discuss it with Thad. I told you that time was of the essence, and requested that you respond today.

When I hadn't heard from you by 8:30 p.m. Dallas time, I called you and asked the status. You explained that Thad was very busy and might not have time to draft a memo due to the press of other matters. This letter will confirm to you my response, i.e., this is a matter of great urgency and the "lack of time" defense is not acceptable. Early this week, I learned for the first time that (a) contrary to Thad's prior statements, numerous documents, including personal files of former SmartTalk employees have not been secured; and (b) that some of Wayne Woodall's documents may have been destroyed at some indeterminate time. Thad has consistently stated that there is nothing to worry about because "he has a contract with AT&T". That contract provides, in pertinent part "AT&T will use commercially reasonable efforts, in good faith, not to relocate or destroy any of the Records (a) until the liquidation has been finalized or (b) without first granting the Estate the right to acquire or copy, at the Estate's expense, the Records that are to be destroyed or relocated". While I agree that AT&T has obligated itself to cooperate, I know of no commitment from AT&T's employees. Indeed, I would be shocked if they even knew of the March 31 Agreement. The purpose of the proposed memorandum is to alert the employees to the obligations their employer has undertaken and to prevent any potential, accidental violation of that agreement.

I have attached hereto a form of memorandum that I propose be sent to the former AT&T employees no later than May 14, 1999. To that end, please respond to me with your comments (or, in my absence, to Joe Marshall or Joe Wielebinski) by 5:00 p.m. Dallas time. In the event that you and Thad cannot find the time between now and then to review, revise and circulate a form of memorandum acceptable to the Committee, I will have no choice, especially given the fact that Thad is going on vacation next week, but to contact AT&T and request that it circulate the memorandum. Failing AT&T's cooperation, the Court would undoubtedly understand our concerns and order the documents to be produced.

EXHIBIT

2

PAGE

3



May-12-00 07:42pm From:MUNSCH HARDT

+2148557504

T-002 P.03/04 F-740

I sincerely hope that it is not necessary to go to AT&T or the Court due to the Debtors' lack of cooperation. I fail to comprehend why, on a matter as straightforward as preserving the books and records of the estate, I have to essentially prepare for litigation to elicit any assistance.

Please call me with your comments or to inform me that you are not willing to cooperate so that I can take appropriate action.

Very truly yours,

MUNSCH HARDT KOFF & HARR, P.C.

By:

Dean W. Ferguson

DWF  
Enclosure

May-12-99 07:43pm From:MUNSCH HARDT

+2148557584

T-082 P.04/04 F-740

**MEMORANDUM**

May 14, 1999

To: All Former SmartTalk Employees  
From: AT&T, Thad Bereday  
Regarding: Document preservation

Please be advised that, pursuant to a letter agreement dated March 31, 1999 (the "Agreement"), AT&T agreed, among other things, to preserve documentation, including the personal files of former SmartTalk employees. Specifically, the agreement provides "AT&T will use commercially reasonable efforts, in good faith, not to relocate or destroy any of the Records (a) until the liquidation has been finalized or (b) without first granting the Estate the right to acquire or copy, at the Estate's expense, the Records that are to be destroyed or relocated".

It is very important that you assist in preserving these records of the estate. The records may be relevant to certain ongoing investigations and litigation, as well as to potential future claims or litigation. There are potentially severe consequences, including possible criminal penalties, for the intentional destruction of Estate property. You will be further advised in writing when it is appropriate for you to dispose of any such records or documents.

Thank you for your cooperation in this matter.

## Send Confirmation Report

Name: HMB FAX 1

ID: 213 6941234

14 May'99 12:41PM Page

| Job | Start time   | Usage | Phone Number/Email  | Type      | Pages | Mode  | Status         |
|-----|--------------|-------|---------------------|-----------|-------|-------|----------------|
| 840 | 5/14 12:40PM | 1'34" | ##8674312124032000# | Send..... | 8/ 8  | EC144 | Completed..... |

Total: 1'34" Pages sent: 8 Pages printed: 0

## HENNIGAN, MERCER &amp; BENNETT

601 S. PICO BLVD. SUITE 3300  
LOS ANGELES, CALIFORNIA 90017  
Tel (213) 694-1200 Fax (213) 694-1234

## FACSIMILE COVER SHEET

|   |                                |                |                |
|---|--------------------------------|----------------|----------------|
| DATE:   | May 14, 1999                   | FILE NAME:     | SmearTalk      |
| FROM:   | James O. Johnston              | DIRECT LINE:   | (213) 694-1090 |
| TO:   | COMPANY                        | FAX NUMBER     |                |
| Mark Gordon   | Wachtell, Lipton, Rosen & Katz | (212) 403-2000 |                |
| Dean W. Ferguson  | Moroch Hardt Kopf & Hart, P.C. | (214) 855-7584 |                |
| Thaddeus Benaday  | SHUTK Expedite Co. Inc.        | (614) 789-9999 |                |
| Number of pages, including cover sheet <u>6</u>   |                                |                |                |
| Message:  |                                |                |                |
| <input type="checkbox"/> The original of this fax will be sent by mail <input type="checkbox"/> For your information <input type="checkbox"/> Reply ASAP <input type="checkbox"/> For your review |                                |                |                |

The information appearing in this transmission is confidential and proprietary. It is intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone and return the original message to us at the above address via the U.S. Postal Service. Thank you.

If there are any questions or problems with the transmission of this facsimile, please call (213) 694-1093.

## Send Confirmation Report

Name: HMB FAX 1

ID: 213 6941234

14 May '99 12:44PM Page

| Job | Start time   | Usage | Phone Number/Email  | Type      | Pages | Mode  | Status         |
|-----|--------------|-------|---------------------|-----------|-------|-------|----------------|
| 841 | 5/14 12:42PM | 1'35" | ##6674312148557584# | Send..... | 6/ 6  | EC144 | Completed..... |

Total: 1'35" Pages sent: 6 Pages printed: 0

## HENNIGAN, MERCER &amp; BENNETT

601 S. FIGUEROA STREET, SUITE 3300  
 LOS ANGELES, CALIFORNIA 90017  
 Tel (213) 694-1200 Fax (213) 694-1234

## FACSIMILE COVER SHEET

|   |  |
|---|--|
| DATE: May 14, 1999  | FILE NAME: SmartTalk                           |
| FROM: James O. Johnston   | DIRECT LINE: (213) 694-1030                    |
| TO:   | COMPANY FAX NUMBER                             |
| Mark Gordon   | Wachtell, Lipton, Rosen & Katz (212) 403-7000  |
| Dan W. Ferguson   | Morsch Hardt Kopf & Hartz, P.C. (214) 855-7584 |
| Thaddeus Bereday  | SMARTK Expedite Co. Inc. (614) 769-8999        |
| Number of pages, including cover sheets: <u>6</u>   |  |
| Message:  |  |
| <input type="checkbox"/> The original of this fax will be sent by mail <input type="checkbox"/> For your information <input type="checkbox"/> Reply ASAP <input type="checkbox"/> For your review |  |

The information contained in this document is the property of Hennigan, Mercer & Bennett. It is intended only for the use of the individual or entity named above. If the sender of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this message is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone and return the original message to us at the address above or the L.A. Post Office. Thank you.

If there are any questions or problems with the transmission of this facsimile, please call (213) 694-1033.

## Send Confirmation Report

Name: HMB FAX 1

ID: 213 6941234

14 May '99 12:49PM Page

| Job | Start time   | Usage | Phone Number/Email    | Type      | Pages | Mode  | Status                   |
|-----|--------------|-------|-----------------------|-----------|-------|-------|--------------------------|
| 842 | 5/14 12:44PM | 0'00" | ##6674316147898999#.. | Send..... | 0/ 6  |       | Remote fax was busy..... |
| 842 | 5/14 12:48PM | 1'00" | ##6674316147898999#.. | Send..... | 6/ 6  | EC192 | Completed.....           |

Total: 1'00"

Pages sent: 6

Pages printed: 0

## HENNIGAN, MERCER &amp; BENNETT

601 S. MICHIGAN STREET, SUITE 2900  
LOS ANGELES, CALIFORNIA 90017  
Tel (213) 694-1200 Fax (213) 694-1234

## FACSIMILE COVER SHEET

DATE: May 14, 1999

FILE NAME: SeniorTalk

FROM: James C. Johnson

DIRECT LINE: (213) 694-1030

TO:

COMPANY

FAX NUMBER

Mark Corliss

Wachtell, Lipton, Rosen &amp; Katz

(212) 403-2000

Dean W. Ferguson

Munich Hardt Kopf &amp; Harr, P.C.

(214) 855-7584

Thaddeus Bereday

SMTK Expedite Co. Inc.

(614) 789-3559

Number of pages, including cover sheet:

6

Message:

☐ The original of this fax will be sent by mail ☐ For your information ☐ Reply ASAP ☐ For your Review

This information is transmitted in confidence and is intended for the use of the individual(s) named above. If you receive it by error, please do not use the information, nor copy or retransmit it. If you have received this communication in error, please notify the sender immediately by telephone and return the original message to the sender at the address above. Thank you.

If there are any questions or problems with the transmission of this facsimile, please call (213) 694-1030.

EXHIBIT

2

PAGE

8



HENNIGAN, MERCER & BENNETT

LAWYERS

SUITE 3300

601 SOUTH FIGUEROA STREET

LOS ANGELES, CALIFORNIA 90017

TELEPHONE (213) 694-1200

TELECOPY (213) 694-1234

Direct: (213) 694-1030

May 27, 1999

VIA FACSIMILE

Dean W. Ferguson  
Munsch Hardt Kopf & Harr, P.C.  
4000 Fountain Place  
1445 Ross Avenue, Suite 4000  
Dallas, TX 75202-2790

Re: *In re Worldwide Direct, Inc., et al.*, Case Nos. 99-108 to -127 (MFW)

Dear Dean:

As you know, we have devoted a great deal of time and energy over the past several months to issues involving the retention and review of SmarTalk's historical documents and information. I am encouraged by our recent cooperation and believe that the bankruptcy estates, in conjunction with the Committee, are well on the way toward achieving an efficient, secure, and effective document repository and review mechanism.

Given our progress together, I must admit that I was very confused when I learned earlier this week that the Committee currently is considering not entering into a "joint-defense" or "joint-prosecution" agreement with SmarTalk. I previously had thought that both SmarTalk and the Committee always had anticipated that, upon the establishment of an acceptable repository and review mechanism and the execution of an acceptable disclosure agreement, the Committee would commence its document review and we could proceed with the next stage of the bankruptcy cases. Indeed, the Committee's professionals have told me on numerous occasions that a draft of such an agreement was "in the works" and would be forthcoming shortly.

As I am sure that you can appreciate, at least from SmarTalk's perspective, the execution of an acceptable disclosure agreement is critical to the efficient and timely administration of the bankruptcy cases and to the smooth flow of information from SmarTalk to the Committee. Most importantly, such an agreement is essential in order to ensure that, by disclosing to the Committee information that is protected by an applicable privilege, SmarTalk does not generally waive all applicable privileges or any

HENNIGAN, MERCER & BENNETT

Dean W. Ferguson  
May 27, 1999  
Page 2

particular privilege applicable as against any third parties (including, for example, individual members of the Committee who, with respect to particular matters, have an interest adverse to the bankruptcy estates).

Without such an agreement, SmarTalk will have no choice but to review each and every document prior to disclosure to the Committee and, where appropriate, to create privilege logs and refrain from producing privileged information to the Committee. In addition to making our lives needlessly difficult, such an outcome obviously would increase the administrative expenses of the bankruptcy estates substantially, would delay the provision of information to the Committee, and generally would make adversarial a process that otherwise could be conducted cooperatively.

Please confirm that the Committee will resume our dialogue concerning the form of an appropriate joint defense or joint prosecution agreement and let us know how we can push the process of preparing such an agreement to completion. In the interim, SmarTalk will continue to work with you to address the various "document retention" issues that we have discussed.

Among other things, in your recent letter to Thad Bereday, one of the issues that you raised involved the collection of certain electronic data. As you know, one very important component of such electronic data is the information previously maintained by SmarTalk on its "Great Plains" server, which, as I understand it, contained all relevant accounting information, including SmarTalk's general ledger and various historical financial data.

As part of the AT&T sale transaction, SmarTalk sold that server and assigned to AT&T its license to use the software on which the server operates. Since the sale closing date, AT&T has provided the bankruptcy estates with access to the server on a temporary, transitional basis. SmarTalk always has understood, however, that AT&T would not provide such access indefinitely, and SmarTalk therefore has endeavored to find a way to replicate the server to enable the estates to have access to the applicable information.

To that end, SmarTalk has negotiated for a substitute license agreement with Great Plains Software Company, and a copy of the proposed Great Plains license agreement is enclosed with this letter. As you will see, the license and related services are not cheap (approximately \$36,000), but SmarTalk believes that the expense is necessary for the ongoing administration of the bankruptcy estates. Nevertheless, given the cost, we will not proceed unless and until you inform us that the Committee supports SmarTalk's execution of the license agreement.



HENNIGAN, MERCER & BENNETT

Dean W. Ferguson  
May 27, 1999  
Page 3

Because SmarTalk apparently may have the ability to view certain proprietary AT&T information through its access to the existing Great Plains server, AT&T has indicated that it intends to terminate SmarTalk's access on June 4. Accordingly, we request that you please give this matter rapid consideration.

If the Committee desires to proceed, please call me to discuss whether Bankruptcy Court approval is necessary for the transaction. Also, once SmarTalk procures an appropriate license, it can proceed to acquire the necessary server equipment and to continue to address the issues that you raised regarding the transfer and preservation of other electronic information.

I look forward to speaking with you shortly. Thanks.

Sincerely,



James O. Johnston

Enclosures

cc: Eugene I. Davis  
Thaddeus Bereday



HENNIGAN, MERCER & BENNETT

LAWYERS  
SUITE 3300  
601 SOUTH FIGUEROA STREET  
LOS ANGELES, CALIFORNIA 90017  
TELEPHONE (213) 694-1200  
TELECOPY (213) 694-1234

July 30, 1999

VIA FACSIMILE

Joe E. Marshall, Esq.  
Munsch Hardt Kopf & Harr, P.C.  
4000 Fountain Place  
1445 Ross Avenue, Suite 4000  
Dallas, Texas 75202-2790

Re: *In re Worldwide Direct, Inc., et al.*, Case Nos. 99-108 to -127 (MFW)

Dear Joe:

It is in the interests of both the Debtors and the Committee for the Committee to have sufficient access to the Debtors' documents. However, as we have discussed, a privilege review of all of the Debtors' documents would be extremely costly and time consuming and would not be a reasonable or justifiable use of the Estate's limited resources.

We have, therefore, held several discussions in an attempt to enter into a mutually agreeable procedure that would permit the Committee to have access to necessary documents without requiring the Estate to incur undue expenditures. As part of this agreement and the Debtors' ongoing effort to provide the Committee with information with respect to the documents within the Debtors' possession and control, the Debtors have provided the Committee with an electronic version and hard copy of the document database created by the Debtors, indexing approximately 940 boxes of documents. The Debtors are in the process of collecting and indexing further documents within the Debtors' possession and control. The Debtors will ultimately provide the Committee with either a general description of, or a file-based index of, those documents within the Debtors' possession or control that are not currently outlined in the index. In this regard, the Debtors will continue to provide the Committee with access to updated indices (in the format previously circulated) and to an electronic version of the document database on a weekly basis.

HENNIGAN, MERCER & BENNETT

Joe E. Marshall, Esq.  
July 30, 1999  
Page 2

Further, as confirmed in prior correspondence on August 4, 1999, the Debtors will have approximately 60 boxes of non-privileged documents available for the Committee's review. (We do not have a copy set of the 60 boxes that will be made available to the Committee, therefore, these boxes will be made available to the Committee in Los Angeles.)

I estimate that we will be able to review for privilege approximately 50 to 60 boxes every two weeks. Thus, we will be able to continue to make groups of boxes available in Los Angeles for the Committee's review every two or three weeks, subject to the scanning or copying requirements necessary to complete a timely production in the Fletcher adversary action. As we have discussed, in order to meet production deadlines in the Fletcher adversary action, we will need to send documents out for copying or scanning on a rolling basis. Therefore, we will require advance notice from the Committee as to which boxes it would like to review in its periodic visits to Los Angeles. We will make an effort to accommodate such requests, subject to the scanning or copying requirements necessary to complete a timely production in the Fletcher adversary action.

The Debtors are currently in the process of identifying those boxes that contain significant and important documents that will be reviewed for privilege and made available to the Committee. We have already provided the Committee with a list of approximately 75 such boxes. We will continue to update this list. In this regard, by August 31, 1999, we will identify approximately 250 boxes that the Debtors will subject to privilege review and make available to the Committee, and we will provide periodic updates thereafter to the extent the list is expanded. The document database and index made available to the Committee provides information as to the nature of the documents in the identified boxes.

Should the Committee wish to review boxes or categories of documents that are not on the Debtors' list for privilege review, the Committee is free to request that the Debtors review and provide the Committee with access to such documents. The Debtors will promptly review any such requests, and if the Debtors and the Committee have a dispute with respect to the timing or scope of production with respect to such requests, the dispute will be presented to the Bankruptcy Court on an expedited basis.

The Debtors will create several volumes of a privilege log, and the Debtors will provide the Committee with these volumes on a rolling basis. The first volume will be provided to the Committee on September 1, 1999, and subsequent volumes will be produced on a monthly basis, or earlier if available.

HENNIGAN, MERCER & BENNETT

Joe E. Marshall, Esq.  
July 30, 1999  
Page 3

I estimate that we will identify approximately 250 boxes for privilege review and production to the Committee. I further expect that we will complete the production of these 250 boxes by October 15, 1999. If the Debtors produce more than 250 boxes, the Debtors will provide further estimates as to the time frame in which production will be completed.

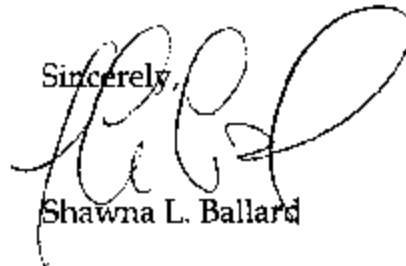
As I mentioned in our conversation, I am not aware of any documents or categories of documents that have been destroyed. I will notify you if I learn of such documents.

As a final note, as the Committee is aware, Fletcher served document requests upon the Debtors on June 15, 1999, and the Court entered a scheduling order setting discovery cut-offs in the Fletcher adversary action. The Debtors have spent a significant amount of time reviewing and identifying documents for that production, and the Debtors must continue to meet the production deadlines in that adversary action. Therefore, the timing for production to the Committee will need to accommodate the scheduling order entered in the Fletcher adversary action.

I understand that you are relying on our understanding as set forth in this letter with respect to the form of order that you will propose to the Court with respect to the Committee's motion pursuant to Bankruptcy Rule 2004.

I look forward to working with you with respect to these document production issues.

Sincerely,



Shawna L. Ballard

cc: Eugene I. Davis  
Thaddeus Bereday  
James O. Johnston  
Linda A. Kontos

SLB/slb

**HENNIGAN, MERCER & BENNETT**

601 S. FIGUEROA STREET, SUITE 3300  
LOS ANGELES, CALIFORNIA 90017  
(213) 694-1200

**FACSIMILE COVER SHEET**

**Facsimile Number:** (213) 694-1234

**Date:** July 30, 1999

**File Name/No:** SmarTalk

**To:**

**Name:** Joe E. Marshall  
**Company:** Munsch Hardt Kopf & Harr, P.C.  
**City/State:** Dallas, TX  
**Fax No.:** 214-978-4365

**From:**

**Name:** Shawna Ballard, Esq.

**Number of pages, including cover:** 4

**Direct Line:** 213-694-1029

**Supplemental Message:**

**EXHIBIT** 4 **PAGE** 4

The information contained in this transmission is privileged and confidential. It is intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone and return the original message to us at the above address via the U.S. Postal Service. Thank you.

If there are any questions or problems with the transmission of this facsimile, please call (213)-694-1200.

**HENNIGAN, MERCER & BENNETT**

601 S. FIGUEROA STREET, SUITE 3300  
LOS ANGELES, CALIFORNIA 90017  
Tel (213) 694-1200 Fax (213) 694-1234

**FACSIMILE COVER SHEET**

**DATE:** July 30, 1999

**FILE NAME:** SmarTalk

**FROM:** Shawna Ballard, Esq.

**DIRECT LINE:** (213) 694-1029

| <b>TO:</b>       | <b>COMPANY</b>                            | <b>FAX NUMBER</b> |
|------------------|---|-------------------|
| Thaddeus Bereday | SMTK Expedite Co. Inc.                    | (614) 789-8999    |
| Eugene I. Davis  | Executive Sounding Board Associates, Inc. | (973) 535-1843    |

**Number of pages, including cover sheets:** 4

**Message:**

☐ The original of this fax will be sent by mail ☐ For your information ☐ Reply ASAP ☐ For your Review

For your information.

CVHIRT

4 PAGE 5

The information contained in this transmission is privileged and confidential. It is intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone and return the original message to us at the above address via the U.S. Postal Service. Thank you.

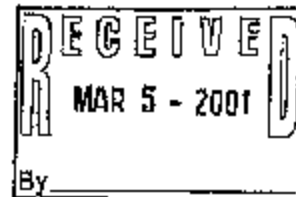
If there are any questions or problems with the transmission of this facsimile, please call (213) 694-1033





HENNIGAN, BENNETT & DORMAN  
LAWYERS  
601 SOUTH FIGUEROA STREET  
SUITE 3200  
LOS ANGELES, CALIFORNIA 90017  
TELEPHONE (213) 694-1200  
FACSIMILE (213) 694-1234

March 5, 2001



VIA FACSIMILE  
AND U.S. MAIL

Phil Appenzeller, Esq.  
Munsch Hardt Kopf & Harr, PC  
1445 Ross Avenue  
4000 Fountain Place  
Dallas, TX 75202

Re: In re Worldwide Direct, Inc., et al., Case Nos. 99-108 (MEW)

Dear Phil:

I write to follow up on our conversation regarding the Debtors' privileged documents currently maintained by Hennigan, Bennett & Dorman ("HBD") and the log of those privileged documents created and maintained by HBD.

As you know, on a number of previous occasions the Debtors have offered to disclose and give the Creditors' Committee control over the entire universe of documents within their control, including all privileged documents. The Committee has declined that offer and has insisted that HBD conduct a privilege review of all such documents. HBD has done so, and has created an accompanying privilege log, at significant expense to the bankruptcy estates.

The Debtors continue to believe that, under the circumstances of these cases, the maintenance of the bankruptcy estates' documents – including privileged documents – and the maintenance of the privilege log are roles more appropriate to the Committee. We understand, however, that the Committee does not want to assume such responsibilities for a variety of reasons relating to the litigation that it is currently conducting on behalf of the bankruptcy estates.

As we have discussed, PricewaterhouseCoopers ("PWC") recently requested a copy of the privilege log from HBD. Moreover, based on our conversations regarding additional parties that have recently requested documents from the Committee, we also anticipate that several other parties also will request a copy of the privilege log. We are prepared to give copies of the log to PWC and the other requesting parties. Please be advised, however, that PWC and the other requesting parties almost certainly will challenge various entries on the log. When and if they do, HBD will be forced to incur substantial expense in responding to such challenges.

EXHIBIT

5

PAGE

1

HENNIGAN, BENNETT & DORMAN

Phil Appenzeller, Esq.  
March 5, 2001  
Page 2

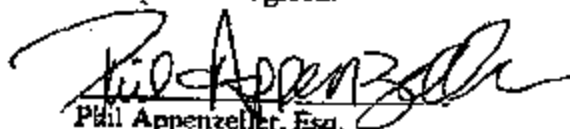
Experience dictates that this process could potentially consume hundreds if not thousands of personnel hours given the sheer number of documents involved.

In light of the present state of the bankruptcy proceedings, the fact that HBD is not currently engaged in any active litigation on behalf of the estate, and the substantial expense that HBD anticipates it will incur in response to challenges to the privilege log, we do not wish to incur such expenses absent express direction from the Committee to do so. Accordingly, we request that you please countersign below to indicate the Committee's direction to HBD and the Debtors to continue to maintain the privilege with respect to the documents listed on the Debtors' privilege log and to incur the expense associated therewith, including the expense associated with responding to challenges raised by PWC and other parties to entries on the privilege log.

Sincerely,

  
Linda A. Kontos

Accepted and agreed:

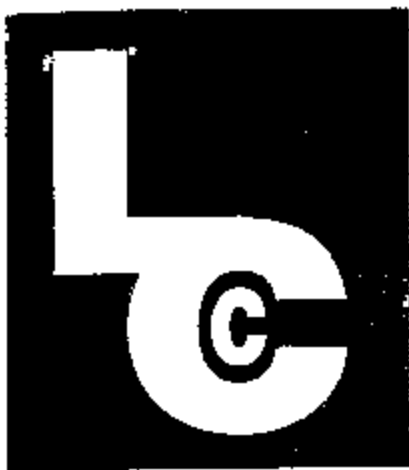
  
Phil Appenzeller, Esq.  
Munsch Hardt Kopf & Harr, PC  
Counsel to the Official Committee  
of Unsecured Creditors

LAK/sab

Enclosures

cc: Mr. James O. Johnston, Esq.

**EXHIBIT 6**



LEGAL COST CONTROL

*Legal Cost Solutions*

*Global Leadership for the Purchaser of Legal Services*

*Web-based Management Information Systems*

*Outsourcing Solutions for the Future ...and*



E x p e r i e n c e

EXHIBIT

6

PAGE

1

Q u a l i t y

## **BACKGROUND**

LCC reviews legal invoices utilizing Generally Accepted Legal Auditing Principles® (GALAP), proprietary statistical computer analysis, client Guidelines and Attorney Peer Review to ensure the reasonableness and necessity of the legal fees submitted. These processes are utilized in each of LCC's core services, including Law Firm Auditing, Desk Invoice Reviews, Legal Services Assessments and Legal Bill Processing.

## **LEGAL BILL PROCESSING AND PAYMENT**

LCC provides e-invoicing solutions—including timely legal invoice payment interfaced with Accounts Payable Systems. This affords paperless solutions to the legal bill processing dilemma providing electronic maintenance and archiving of invoices. It also provides the client web-based access to Management Information Reports—in real time. Firms can also benefit by access to firm specific data, including payment history, payment status, management reports and staff utilization metrics.

## **THE VIRTUAL STAFF**

Perhaps most importantly, LCC's electronic labor force (ELF's) eliminates client staff expenditures by freeing client personnel to perform tasks more directly related to the client's product environment and bottom line.

## **GLOBAL BILL PROCESSING CAPABILITY**

LCC has extensive experience in the processing of invoices from Law Firms domiciled in Europe, Canada, Asia, Australia and the Americas.

## **NO CAPITAL OUTLAY**

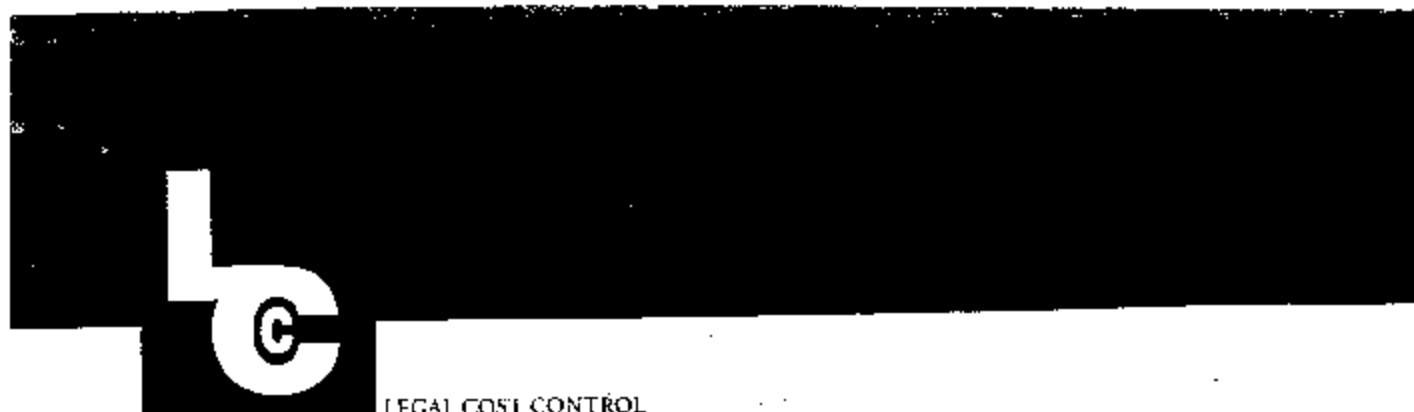
LCC does not require either the client or law firm to purchase or maintain special billing or management software. LCC's web-based environment affords unlimited access to Management Information data in real time—without costly software or infrastructure investment.

## **INSTANTANEOUS START-UP**

There is no special software or hardware required by either the law firm or the client. An effective program can be initiated immediately.

## **e.commerce.com**

LCC has pioneered web-based Management Information Technology and Outsourcing solutions for the future...and beyond. LCC's global e-commerce real time advances have rendered obsolete the rapidly outdated software solutions of the 1990's.



*Legal Cost Solutions*

E x p e r i e n c e                      Q u a l i t y                      S e r v i c e

## **Legal Bill Processing**

---

Prior to reimbursement, Legal Cost Control's staff will review each invoice for conformance with issued guidelines. This review provides a determination of whether each line item billed is reasonable or necessary.

Each invoice submitted for review is processed through Legal Cost Control's proprietary database. Every line item is reviewed twice, once by staff analysts and finally by the client attorney representative.

A report recommending the appropriate payment amount will be forwarded to the company and law firm along with complete documentation of each non-conforming charge. Using this process the client can be relieved of the responsibility and necessity to review law firm invoices for appropriate charges.

Legal Cost Control can trigger payment directly to the law firm eliminating costly and time consuming internal and legal invoice processing resources. Management accounting and AP data is made available through web for productive "Real Time" data. International currency conversion experience allows monitoring of international invoicing and billing practices.



LEGAL COST CONTROL

*Legal Cost Solutions*

E x p e r i e n c e

Q u a l i t y

S e r v i c e

## **Legal Services Assessment**

The Legal Services Assessment provides a "snapshot" of your firm(s) billing practices while assuring compliance with established billing guidelines. It allows for identification of inefficient billing habits resulting in customized recommendations for panel counsel improvement. The Legal Services Assessment also provides data regarding the review, communication and reporting activity between personnel and the law firms. The Legal Service Assessment includes:

- On site review of legal files at client location.
- Utilization of proven sampling techniques to provide valid results and conclusions.
- Provides a "snapshot" of comparative firm billing practices.
- Provides data regarding frequency and quality of client staff and firm communications (i.e. status reporting, significant event reporting, fee and expense authorization).
- Provides data on the relative efficiency and billing practices of each client firm.
- Allows custom recommendations to law firms regarding inefficient billing practices.
- Provides data and information for customized client staff training.
- Identifies efficient firms.
- Provides basis for custom guideline introduction to law firms. Specific examples from firm billing and case handling practices allows leverage in initiating dialogue with firms.



LEGAL COST CONTROL

*Legal Cost Solutions*

E x p e r i e n c e      Q u a l i t y      S e r v i c e

## Law Firm Auditing

---

To protect against abusive billing, a client must be prepared to audit legal bills.

Legal Cost Control provides on-site peer review audit services by trained and experienced attorneys in the legal practice area being audited. All audited invoices are processed through Legal Cost Control's legal bill/case management system.

Legal Cost Control's attorneys perform on-site reviews of the subject law firm's legal file(s), comparing the file contents against the billings submitted for reimbursement. Legal Cost Control will analyze billing practices against the client guidelines, Generally Accepted Legal Auditing Principles (GALAP), the ABA Standing Committee on Ethics and Professional Responsibility Formal Opinion on Billing for Professional Fees, Disbursements and Other Expenses and relevant case law. The audit will determine the reasonableness and necessity of the charges, verify that the work product billed is in the file and verify documentation of costs and disbursements. Any invoice for professional services should fairly reflect the basis on which the client's charges have been determined. Examples of some issues addressed during an audit:

- Billing for time in excess of what was actually spent
- Duplicate time charges
- Over-staffing - proper utilization of personnel (e.g., unauthorized multiple attendances; multiple drafting and revision of documents; billing for supervision; multiple attorneys billing for document preparation; excessive file reviews; attorneys billing for performing secretarial or paralegal functions at attorney rates)
- Recycled work product - billing more than one case or client for the same hours spent
- Wasteful procedures (e.g., cryptic invoice descriptions, excessive minimum time charges; bundling of described functions)
- Excessive motion practice
- Rounding of time charges
- Charging for overhead (e.g., heat, ventilation and air condition, routine postage, local travel, office supplies, etc.)
- Mark-up on costs such as Lexis/Westlaw, expert witnesses, etc.



## **BENEFITS OF THE LCC SYSTEM**

LCC personnel have successfully assisted some of the largest and most renowned companies and organizations in the world in controlling and reducing legal costs, while simultaneously improving both the partnership and the quality of the communication between the firm and the client. These benefits include:

- Assures law firm accountability
- Assists fiduciary compliance and fiscal responsibility
- Reduces legal costs
- Controls and manages law firms
- Enhances the partnering relationships
- Provides up to the minute data for information-driven decision making
- Establishes comparative costs for firm-by-firm analysis
- Identifies Best Practices' firms

Legal Cost Control, Inc.'s attorneys assist insurance companies, corporations, government entities and individuals in the management and reduction of legal fees. LCC is committed to economical legal cost management through innovative approaches designed to meet client needs at minimum cost. Our staff is focused on client service and product quality.



LEGAL COST CONTROL

*Legal Cost Solutions*

PRINCETON • HADDONFIELD

[www.legalcost.com](http://www.legalcost.com)

800 493-7345

E x p e r i e n c e

Q u a l i t y

S e r v i c e



LEGAL COST CONTROL

*Legal Cost Solutions*

E x p e r i e n c e

Q u a l i t y

S e r v i c e

## Billing Guidelines and Enhancement

---

Legal Cost Control will assist in the development and establishment of effective billing guidelines. If a client has existing guidelines, Legal Cost Control's staff will review them for enhancement and development purposes. This is the first and most important step toward instituting a legal cost management program. Guidelines, if diligently enforced through invoice compliance review, provide for significant savings, ensure law firm accountability and improve law firm communication and reporting.

Custom Guidelines are tailored to the client needs and the historical billing practices of the law firms. Through an analysis of past law firm billings and consultation with clients, effective billing guidelines are created.

### Guidelines:

- Are an absolute necessity. Strong guidelines provide a basis for significant savings and helps ensure law firm accountability. They also provide law firms with notice and documentation of services and costs that are not eligible for reimbursement.
- Provide the client with an agreement regarding the basis for any future billing adjustments.
- Put the law firm on notice regarding any client reporting responsibilities, authorization requirements, or other necessary activities.
- Give clients direct input into managing and authorizing legal dollar expenditures, thereby ensuring ethical, economic and effective representation.



LEGAL COST CONTROL

*Legal Cost Solutions*

E x p e r i e n c e      Q u a l i t y      S e r v i c e

## Desk Invoice Reviews

---

Legal Cost Control's professional legal staff review invoices at Legal Cost Control's location to measure compliance with client guidelines and reasonable and necessary billing standards.

The Desk Invoice Review program provides clients an effective and economic legal cost management tool. This simultaneously ensures law firm compliance with client guidelines and reasonable and necessary billing standards (as outlined in the ABA Standing Committee on Ethics and Professional Responsibility Formal Opinion on Billing for Professional Fees, Disbursements and Other Expenses). Desk Invoice Reviews can be applied to selected cases or to all invoices received. When applied to all invoices received, Legal Cost Control can apply statistical sampling techniques to further reduce overall costs while providing comprehensive management information leading to accurate data driven decision making.

Legal Cost Control's Desk Invoice Review program is designed to enhance communication and partnership with outside counsel at minimum disruption to client and law firm operations. Benefits of this program include but are not limited to the following:

- Remove client responsibility for law firm invoice review.
- Maintain relationships between client and law firm personnel by outsourcing cost control responsibility to a disinterested third party.
- Assures law firm compliance with accepted reasonable and necessary billing practices.
- Collects objective data for comparative analysis of firm's billing practices and habits.
- Ensures law firm accountability.
- Significant ongoing savings are realized through guideline compliance, adoption of reasonable billing practices and the powerful "Sentry" effect. (Attorneys are more careful in their billing practices when knowing an audit is possible.)
- Establishes overall average legal cost per invoice and matter.
- Establishes average legal cost per law firm.
- Provides data for guideline enhancement.



**A PROFESSIONAL CORPORATION**

**273-586-4500**

972-384-0345

<http://www.gutenberg.org/files/20000/20000-h/20000-h.htm>

NEW TOWN OFFICE

125 WEST 87TH STREET

NEW YORK, NY 10049-5583

DA-649-4700

## EXPERIMENTAL

[illegible]

പ്രൊഫ. ഡോ. ജി. വി. ഗോപാൽ

EDV 432

DALE E. BARNETT  
SINGAPORE & SOUTHERN  
CHINA CO. LTD. 1940  
RECEIVED IN SINGAPORE  
JAN 10 1941  
JAN 10 1941

MICHAEL D. WICKEL  
 DAKOTA J. WICKEL  
 WICKEL J. WICKEL  
 WICKEL J. WICKEL  
 WICKEL J. WICKEL  
 WICKEL J. WICKEL  
 WICKEL J. WICKEL  
 WICKEL J. WICKEL

[illegible][illegible]

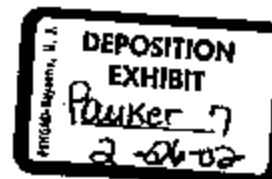
MEMBER NEW YORK BAR ONLY  
MEMBER NEW YORK BAR ONLY  
MEMBER NEW YORK BAR ONLY  
MEMBER NEW YORK BAR ONLY  
MEMBER NEW YORK BAR ONLY

TO: Goldin Associates LLC, Trustee  
Worldwide Direct Liquidating Trust  
400 Madison Avenue  
New York, New York 10017  
Attn. Mr. David Pauker

Re: Retention in Connection with Worldwide Direct, Inc., et al.  
Case Nos. 99-108, et seq.

We are pleased that you have selected the firm of Gibbons, Del Deo, Dolan, Griffinger & Vecchione, a Professional Corporation (the "Firm"), to represent the interests of the Liquidating Trust of Worldwide Direct, Inc. ("Client") in connection with the Chapter 11 cases of Worldwide Direct, Inc., et al. ("Debtors"), pending in the United States Bankruptcy Court, District of Delaware ("Bankruptcy Court"). Our services will be limited to advising and representing the Client in connection with a review of, and possible objection to, the professional fees and expenses sought by the one or more of following firms:

AON Corporation  
Cornwell Consulting Services  
Crossroads Capital Partners LLC  
E&Y Capital Advisors LLC  
Ernst & Young LLP



#295063 v2  
999999-00180

10-28-01 17:21 From-

T-770 P.003/005 F-286

Goldin Associates LLC, Trustee  
October 27, 2001  
Page 2

Executive Sounding Board  
Friedman Kaplan Seiler & Adelman LLP  
Global Crossing Bandwidth, Inc.  
Hennigan Bennett & Dorman  
Houlihan Lokey Howard & Zukin Capital  
Howrey & Simon  
Klehr Harrison Harney Branzburg & Eilers, LLP  
Mintz Rossfeld & Company LLP  
Morgan Lewis & Bockius  
Munsch Hardt Kopf & Hart, P.C.  
Sachnoff & Weaver, Ltd.  
Saltz Shamis & Goldfarb, Inc.  
Wilmington Trust Company  
Wong & Knowles, CPA, P.C.  
Young, Conaway, Stargatt & Taylor  
Zolfo Cooper, LLC

We will not undertake to analyze, evaluate, object or otherwise advise the Client with respect to the fees and expenses of Arthur Anderson LLP and you have agreed to seek other counsel to advise you in connection therewith.

In addition, you have indicated that the Liquidating Trust's local counsel in the District of Delaware will serve the function of this firm's local counsel in the Bankruptcy Court.

We have set forth a description of the scope of our representation and the nature of our services and fees so as to obtain the Client's informed authorization of our retention. If the terms set forth below are agreeable to the Client, kindly sign on the space provided at the end of this letter and return the signed copy to me.

Scope of Services.

We will render such ordinary and necessary legal services as may be required of us in connection with such representation.

The Client agree to cooperate fully with the Firm and to provide all information known by or available to, the Client, which information may aid us in representing the Client in this matter. The Firm agrees to notify the Client promptly of any significant development and to consult with you, in advance, as to any significant decisions required by such development. We will keep you informed of the status and progress of our efforts, and we will respond promptly to your inquiries.

Fees and Costs.

We will be entitled for our services to the Client to a reasonable fee, based upon the amount of professional and paralegal time spent at our regular hourly rates. Our fees will be paid by the Liquidating Trust; in no event shall the members of the Liquidating Trust Advisory Board be personally responsible for payment of our fees and expenses. We will render bills on a monthly

#291063 v.2  
09/29/99-00160

10-25-01 17:21 From-

T-770 P 004/005 F-216

Goldin Associates LLC, Trustee  
 October 27, 2001  
 Page 3

basis. Pursuant to an existing order of the Bankruptcy Court, eighty percent of the fees and one hundred percent of the disbursements stated in those bills are due within thirty (30) days of presentation. The balance of the fees will be due after the Bankruptcy Court approves our fees pursuant to the fee applications that we will file in the case. The Firm's rates vary depending upon the personnel involved. The Firm's 2001 rates are within the range of approximately \$125 to \$500 per hour for partners and associates. Paul DeFilippo and I will be primarily responsible for this representation at the rates of \$450 and \$260, per hour, respectively. Our rates are reviewed periodically to consider adjustments based upon advancing experience, capabilities and seniority of attorneys, changing market conditions and general economic factors. The hourly rates of the personnel may, therefore, be increased at the time the Firm makes its review. We will provide you with those rates when they become available. Our policy is to bill time in increments of 1/10 an hour.

We will provide the Client with a detailed bill of the time value of our services rendered on a monthly basis, including other fees, charges and expenses incurred by us, including, but not limited to, charges for serving and filing papers, courier or messenger services, recording and certifying documents, long distance telephone calls, copying materials, travel expenses and other than ordinary mail postage. We agree to include in the statements sent to Client a general description of our services and a specific description of all other fees, charges and expenses for which we seek reimbursement.

In the event that we are unable to continue to use the services of the Liquidating Trust's current local Delaware counsel, the Client also agrees to retain and pay the actual and necessary fees and costs of other local Delaware counsel.

#### Potential Conflicts of Interest

In connection with our proposed representation, we have done a conflicts check and believe that we do not presently have any conflicts of interest with those of the Client in this matter. This Firm does, however, have a broad base of clients that it represents on a variety of legal matters. It is therefore quite possible that in the future, the Client may find itself in a position adverse to that taken by another client of the Firm in litigation, business negotiations or some other legal matter. You agree to reasonably consider any request for a waiver of conflict of interest in connection with such representation.

#### Withdrawal and Termination

The Client hereby reserve the right to terminate our representation for cause if we fail to honor this agreement or without cause and, in either event, agrees to promptly pay the Firm for all services rendered and other fees, charges and expenses incurred pursuant to this letter prior to the date of such termination. Any such termination by the Client shall be made in writing to the Firm.

The Firm reserves the right to withdraw from this matter if the Client fail to honor this agreement or for any just reason as permitted or required under the New Jersey Code of Professional Conduct or as permitted by the Rules of the Courts of the State of New Jersey. Notification of such withdrawal shall be made in writing to the Client. In the event of such withdrawal, the Client agree to promptly pay the Firm for all services rendered and all other fees, charges and expenses incurred pursuant to this letter prior to the date of such withdrawal and will



10-29-01 17:21 From-

T-770 P.005/025 F-286

Goldin Associates LLC, Trustee  
October 27, 2001  
Page 4

promptly designate another firm or attorney to replace the Firm in this matter, if necessary.

Records Retention

Unless otherwise requested, we will retain for a period of three years after conclusion of our employment our files concerning this matter. After that time, Client agree that we may dispose of such files without further notice.

If at any time during the pendency of this representation you have any questions, please feel free to contact me.

If our representation of the Client, on the terms described above, is acceptable to you, please execute a copy of this letter in the space provided below and return the executed copy to me. This agreement shall not be modified except by written agreement signed by the Client and the Firm and shall be binding upon the Client and the Firm and the respective heirs, executors, legal representatives and successors of each.

If at any time during the pendency of this representation you have any questions, please feel free to contact me. Please sign and return this retention agreement.

Sincerely yours,

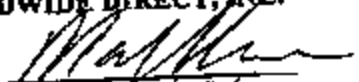
Gibbons, Del Deo, Dolan,  
Griffinger & Vecchione  
A Professional Corporation

By:   
Elizabeth S. Kardos

ESK/gks

The undersigned agrees with the foregoing and retains Gibbons, Del Deo, Dolan, Griffinger & Vecchione, a Professional Corporation, on the terms and conditions stated in this letter.

**GOLDIN ASSOCIATES, INC., TRUSTEE  
FOR LIQUIDATING TRUST OF  
WORLDWIDE DIRECT, INC.**

By:   
Name: Mark Stone  
Title: Managing Director



**GOLDIN ASSOCIATES, L.L.C.**

*400 Madison Avenue, 10th floor  
New York, New York 10017*

*Tel: (212) 593-2255*

*Fax (212) 888-2841*

**FACSIMILE COVER SHEET**

|            |   |
|------------|---|
| ATTENTION: | Elizabeth S. Kardos, Esq.                       |
| COMPANY:   | Gibbons, Del Deo, Dolan, Griffinger & Vecchione |
| FAX NBR:   | (973) 596-0545                                  |
| FROM:      | Mark Slane                                      |
| DATE:      | 11/5/01   |

**NUMBER OF FAX PAGES (including cover sheet): 5**

-----

10-28-01 17:21 From-

T-770 P.001/001 F-286

CONTROL NUMBER: \_\_\_\_\_

\*Rev. 12/8/97

**GIBBONS, DEL DEO, DOLAN, GRIFFINGER & VECCHIONE**

A PROFESSIONAL CORPORATION  
ATTORNEYS AT LAW  
ONE RIVERFRONT PLAZA  
NEWARK, N.J. 07102-5497

CC: DP ✓  
HJG ✓  
IM ✓



(973) 596-4500  
TELECOPY (973) 596-0545  
CABLE-TELEX: 138154

**TELECOPY REQUEST FORM**

TELECOPY NUMBER: 212 888-2841 CONTACT NUMBER: 212 593-2255

PLEASE DELIVER THE FOLLOWING PAGES TO:

NAME: Mr. David PaukerFROM: Elizabeth S. Kardos, Esq.DATE: October 29, 2001RE: 999999 00168  
Client MatterTOTAL NUMBER OF PAGES TRANSMITTED, INCLUDING THIS SHEET: 5

TRANSMITTED BY: \_\_\_\_\_ TIME OF TRANSMISSION: \_\_\_\_\_

MESSAGE:

**\*\*\*CONFIDENTIALITY NOTE\*\*\***

The documents accompanying this telecopy transmission contains information from the law firm of Gibbons, Del Deo, Dolan, Griffinger & Vecchione which is confidential and/or legally privileged. The information is intended only for the use of the individual or entity named on this transmission sheet. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution or the taking of any action in reliance on the contents of this telecopied information is strictly prohibited, and that the documents should be returned to this firm immediately. In this regard, if you have received this telecopy in error, please notify us by telephone immediately so that we can arrange for the return of the original documents to us at no cost to you.

IF YOU DO NOT RECEIVE ALL OF THE PAGES INDICATED ABOVE, PLEASE CALL US AS SOON AS POSSIBLE.

EXHIBIT

7

PAGE

6



**KEY**

- A - Duplicate entry
- B - Can't find entry
- C - Date incorrect
- D - TK incorrect
- E - Description incomplete or not correct
- F - Time incorrect

# ATTORNEYS PERFORMING PARALEGAL FUNCTIONS

| Date   | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|--|------------|--------------|--------------|----------------|-----------------|--|
| 7/13/99  | SB         | \$300.00     | 0.30         | \$90.00        | \$45.00         | ARRANGE COLLECTION OF WMD DOCS.  |
| 7/23/99  | SB         | \$300.00     | 0.60         | \$180.00       | \$90.00         | MAKE ARRANGEMENTS REGARDING PRIVILEGE REVIEW.                                      |
| 10/8/99  | SB         | \$300.00     | 0.80         | \$240.00       | \$120.00        | MAKE ARRANGEMENT REGARDING DOCUMENT PRODUCTION TO PARTIES TO SHAREHOLDERS ACTIONS. |
| 11/1/99  | FM         | \$325.00     | 0.20         | \$65.00        | \$35.00         | ARRANGE COPY OF NEW MILLENNIUM DOCS. - C   |
| 5/18/00  | LK         | \$255.00     | 2.50         | \$637.50       | \$262.50        | REVIEW CLIENT FILES FOR DOCS RELATING TO KEY WITNESSES                             |
| 8/16/00  | LK         | \$255.00     | 3.50         | \$892.50       | \$367.50        | FACTUAL RESEARCH RE POTENTIAL WITNESSES - D.C.                                     |
| 9/1/00   | JOJ        | \$345.00     | 3.60         | \$1,242.00     | \$702.00        | PREPARE INDEX OF UNRESOLVED CLAIMS   |
| Summary for Code = ATTORNEYS PERFORMING PARALEGAL FUNCTIONS (7 detail records) |            |              |              |                |                 |  |
| TOTALS   |            |              | 11.50        | \$3,347.00     | \$1,622.00      |  |

**BLOCKED / GROUPED DESCRIPTION**

| <b>Date</b> | <b>Timekeeper</b> | <b>Rate Charged</b> | <b>Time Charged</b> | <b>Amount Charged</b> | <b>Amount Adjusted</b> | <b>Description</b>  |
|-------------|-------------------|---------------------|---------------------|-----------------------|------------------------|---|
| 4/28/99     | JCU               | \$300.00            | 4.20                | \$1,280.00            | \$1,280.00             | ATTEND HEARING REGARDING CURE CLAIMS, ARTHUR ANDERSEN, SACHOFF & WEAVER, CONFIDENTIALITY AGREEMENT, CROSSROADS AND PAQI (INCLUDING PRE- AND POST-HEARING CONFERENCES WITH CO-COUNSEL AND OPPOSING COUNSEL REGARDING RELATED MATTERS). |
| 5/28/99     | LL                | \$380.00            | 2.80                | \$1,064.00            | \$1,064.00             | OUTLINE DEPO ISSUES, DRAFT SUBPOENA AND DOCS REQUEST OF BCI SECURITIES AND REG DEPO ON AUDIOFAX ISSUES AND ARANGE SERVICE.  |
| 6/11/99     | SB                | \$300.00            | 1.10                | \$330.00              | \$330.00               | PREPARE FOR INDEXING AND REVIEW OF 960 SMARTALK BOXES OF DOCS; ORGANIZE INDEXING SYSTEM.  |
| 7/12/99     | RK                | \$150.00            | 0.50                | \$75.00               | \$75.00                | LENGTHY TELE CONF. WITH MS. BALLARD REGARDING COPYING KEY BOXES FROM THE SMARTALK DOC. DEPO.; ON-GOING MAINTENANCE OF DEPO.   |
| 7/12/99     | SB                | \$300.00            | 3.90                | \$1,170.00            | \$1,170.00             | REVIEW INDEX AND SEARCH DOCS FOR REGARDING POTENTIAL CLAIMS; ORGANIZE COLLECTION AND COPYING OF SAME.   |
| 8/3/99      | OTO               | \$240.00            | 0.70                | \$168.00              | \$168.00               | CONFERENCE WITH MS. KONTOS REGARDING CUSTOMER INDEX, CREATE AND PRINT CUSTOM INDEX.   |
| 8/5/99      | BB                | \$445.00            | 0.30                | \$133.50              | \$133.50               | TELE CONF. WITH MS. BALLARD; CONF. WITH MR. GERGER REGARDING LITIGATION MATTERS.  |
| 8/5/99      | BB                | \$445.00            | 0.30                | \$133.50              | \$133.50               | TELE CONF. WITH MS. BALLARD; CONF. WITH MR. GREGOR REGARDING LITIGATION MATTERS.  |
| 8/18/99     | SB                | \$300.00            | 1.30                | \$390.00              | \$390.00               | ANALYZE CONFIDENTIALITY ISSUES REGARDING DOCUMENT PRODUCTION; DRAFT MEMOS AND LETTERS REGARDING SAME.   |
| 8/20/99     | OTO               | \$240.00            | 4.00                | \$960.00              | \$960.00               | EDIT DEPOSITORY INDEX DATABASE; PREPARE AND DISTRIBUTE PRINTED AND ELECTRONIC REPORTS.  |

- A

**BLOCKED / GROUPED DESCRIPTION**

| <i>Date</i> | <i>Timekeeper</i> | <i>Rate Charged</i> | <i>Time Charged</i> | <i>Amount Charged</i> | <i>Amount Adjusted</i> | <i>Description</i>   |
|-------------|-------------------|---------------------|---------------------|-----------------------|------------------------|--|
| 8/24/99     | TJ                | \$150.00            | 7.50                | \$1,125.00            | \$1,125.00             | REVIEW ANALYSIS AND REVISED PRIVILEGE LOG; CONFERENCE WITH MS. KONTOS AND MS. STUECK REGARDING DESCRIPTION OF DOCUMENTS.   |
| 8/25/99     | TJ                | \$150.00            | 7.50                | \$1,125.00            | \$1,125.00             | REVIEW ANALYSIS AND REVISE PRIVILEGE LOG; CONFERENCE WITH MS. KONTOS AND MS. STUECK REGARDING REVIEW PROCESS; SUPERVISE SECRETARIES REGARDING REVISIONS AND ADDITIONS TO THE PRIVILEGE LOG.  |
| 8/26/99     | TJ                | \$150.00            | 6.00                | \$900.00              | \$900.00               | CONFERENCE WITH MS. BALLARD AND MS. STUECK REGARDING TYPES OF DOCS TO BE PRODUCED; REVIEW AND ANALYZE DOCS FOR RELEVANCY.  |
| 8/27/99     | SB                | \$300.00            | 3.00                | \$900.00              | \$900.00               | REVIEW DOCUMENT FOR PRODUCTION TO FLETCHER AND THE COMMITTEE; OVERSEE PRIVILEGE REVIEW FOR SAME.   |
| 8/30/99     | JCU               | \$300.00            | 0.80                | \$240.00              | \$240.00               | REVIEW MEMO FROM MS. MANION AND MS. KENNEDY REGARDING A/HOLD, TELEPHONE CONFERENCE WITH MR. HUNT REGARDING SAME (2 CALLS).   |
| 8/31/99     | OTO               | \$240.00            | 2.30                | \$552.00              | \$552.00               | EDIT AND UPDATE PRIV. LOG FOR STANDARDIZATION OF AUTHORITY/ADDRESS/EE FIELDS; GENERATE EDIT REPORTS TO STANDARDIZE DATA.   |
| 9/8/99      | JCU               | \$300.00            | 8.00                | \$2,400.00            | \$2,400.00             | TRAVEL TO AND ATTEND MEETING RE BOARD OF DIRECTORS. (PLUS POST-MEETING CONF. WITH CLIENT).   |
| 9/13/99     | TJ                | \$150.00            | 3.50                | \$525.00              | \$525.00               | TELEPHONE CALL FROM MS. KONTOS REGARDING LOCATING A COPY OF BELL SOUTH INTERNATIONAL WIRELESS ROAMING SERVICE AGREEMENT; TELEPHONE CONFERENCE WITH MR. HUNT WITH E&Y REGARDING BELL SOUTH INTERNATIONAL WIRELESS ROAMING SERVICE AGREEMENT; FAXED AGREEMENT AN |



**BLOCKED / GROUPED DESCRIPTION**

| <i>Date</i> | <i>Timekeeper</i> | <i>Rate Charged</i> | <i>Time Charged</i> | <i>Amount Charged</i> | <i>Amount Adjusted</i> | <i>Description</i>   |
|-------------|-------------------|---------------------|---------------------|-----------------------|------------------------|--|
| 9/14/99     | TJ                | \$150.00            | 1.50                | \$225.00              | \$225.00               | TELEPHONE CALL FROM MR. HUNT REGARDING OBTAINING A COPY OF CLAIM 306 (MS. BOWER) AND CLAIM 1146 (MR. COLLARD); TELEPHONE CALL WITH MS. BOWMAN REGARDING OBTAINING COPIES OF CLAIMS 306 AND 1146; OBTAINED COPIES OF BOTH CLAIM 306 AND 1146; TELEPHONE CALL FROM |
| 9/16/99     | TJ                | \$150.00            | 1.00                | \$150.00              | \$150.00               | TELEPHONE CONFERENCE WITH MR. HUNT OF ERNST & YOUNG REGARDING OBTAINING COPIES OF SEVEN BANKRUPTCY CLAIMS; CONFERENCE WITH MS. BOWMAN REGARDING OBTAINING COPIES OF SEVEN BANKRUPTCY CLAIMS; PREPARE AND REVICE LETTER TO MR. HUNT ENCLOSING CLAIMS.             |
| 9/16/99     | TJ                | \$150.00            | 3.00                | \$450.00              | \$450.00               | COMPARE EARLIER SPANGENBURG BOXES (13) FOR DUPLICATION OF FILES; CONFERENCE WITH MS. BALLARD REGARDING RESULTS OF RESEARCH.  |
| 10/1/99     | TJ                | \$150.00            | 1.50                | \$225.00              | \$225.00               | PREPARE INDEX OF BOXES TO BE REVIEWED BY AT&T ON 10/4/99; CONFERENCE WITH MS. KONTOS AND MS. STUECK REGARDING BOXES TO BE REVIEWED BY AT&T   |
| 10/4/99     | RG                | \$255.00            | 3.70                | \$960.50              | \$960.50               | CONF. WITH MS. SMITH RE DUMAYD ACQUISITION FACTS; PREPARATION OF CASE SUMMARY.   |
| 10/5/99     | JOL               | \$300.00            | 0.80                | \$240.00              | \$240.00               | CONF. CALL WITH COMMITTEE PROFESSIONALS RE AT&T ISSUES; CONF. WITH MR. DAVIS AND MR. BEREDAY RE SAME.  |
| 10/7/99     | TJ                | \$150.00            | 1.50                | \$225.00              | \$225.00               | REDACT DOCS FROM WAVE 5; MEETING WITH DANIELLE REGARDING WAVE 5 DOCS.  |
| 10/14/99    | IK                | \$230.00            | 3.00                | \$690.00              | \$690.00               | DRAFT SUBPETENAS, SUBROENAS DUCES TECUM AND DEPOSITION NOTICES. [ALSO VAGUE]   |
| 10/14/99    | TJ                | \$150.00            | 0.50                | \$75.00               | \$75.00                | MEETING WITH CONTRACT ATTORNEYS REGARDING STATUS OF THEIR PRIVILEGE REVIEW WITH REGARDS TO THE DEWEY BALLANTINE DOCUMENT; PREPARE MEMO TO MS. KONTOS REGARDING STATUS OF THE DEWEY BALLANTINE REVIEW.  |

Page 5 of 87

Result for: Hennigan Bennett &amp; Dorman

04-Nov-01

THIRD

PAGE

57

**BLOCKED / GROUPED DESCRIPTION**

| <b>Date</b> | <b>Timekeeper</b> | <b>Rate Charged</b> | <b>Time Charged</b> | <b>Amount Charged</b> | <b>Amount Adjusted</b> | <b>Description</b>  |
|-------------|-------------------|---------------------|---------------------|-----------------------|------------------------|---|
| 10/14/99    | SB                | \$300.00            | 1.20                | \$360.00              | \$360.00               | DRAFT SUBPOENAS, DEPOSITION NOTICES, INTERROGATORIES AND REQUESTS FOR ADMISSIONS. (ALSO VAGUE)  |
| 10/15/99    | CXS               | \$80.00             | 1.90                | \$152.00              | \$152.00               | UPDATE SMARTTALK FILE TRACKING DATABASE; FORMAT INDEXLIST; IMPORT INTO ACCESS   |
| 10/17/99    | SB                | \$300.00            | 0.40                | \$120.00              | \$120.00               | DRAFT AND REVISE STIPULATION RE PRE-TRIAL DEADLINES, CONF. WITH MS. KONTOS RE SAME.   |
| 10/20/99    | JXS               | \$150.00            | 0.50                | \$75.00               | \$75.00                | REVIEW AND ORGANIZE RESPONSES ELECTRONIC FILES AND ARRANGE TO HAVE BATES LABELED; LOG NUMBERS OF BATES LABELED DOCUMENTS.   |
| 10/22/99    | JXS               | \$150.00            | 0.40                | \$60.00               | \$60.00                | REVIEW AND ORGANIZE RESPONSES ELECTRONIC FILES AND ARRANGE TO HAVE BATES LABELED; LOG NUMBERS OF BATES LABELED DOCUMENTS.   |
| 10/26/99    | JXS               | \$150.00            | 0.20                | \$30.00               | \$30.00                | REVIEW AND ORGANIZE RESPONSES ELECTRONIC FILES AND ARRANGE TO HAVE BATES LABELED; LOG NUMBERS OF BATES LABELED DOCUMENTS.   |
| 10/27/99    | TJ                | \$150.00            | 4.00                | \$600.00              | \$600.00               | UPDATE DEWEY BALLANTINE BOXES WITH NON-PRIVILEGE DOCUMENTS; INSTRUCT TEMP PARALEGALS ON UPDATING BOXES BY RETURNING REDACTIONS AND NON-PRIVILEGE DOCUMENTS.   |
| 10/27/99    | TJ                | \$150.00            | 1.80                | \$270.00              | \$270.00               | REDACT DOCUMENTS FROM DEWEY BALLANTINE; PUT REDACTS BACK INTO THE PRODUCTIONS BOXES AND UPDATE REDACTION REDWELDS.  |
| 11/1/99     | TA                | \$71.50             | 5.00                | \$357.50              | \$357.50               | LEGAL RESEARCH RE STANDARD FOR GRANTING OF MOTION TO STAY DISCOVERY PURSUANT TO A DISPOSITIVE MOTION IN DELAWARE AND THIRD CIRCUIT; DRAFT MEMO OF LAW RE SAME IN ANTICIPATION OF DEFENDANT'S MOTION |
| 11/2/99     | TA                | \$71.50             | 6.50                | \$464.75              | \$464.75               | LEGAL RESEARCH RE CLAIM 13 IN COMPLAINT RE FLETCHER'S CLAIM FOR DEFAULT INTEREST; LEGAL RESEARCH RE STANDARD IN THIRD CIRCUIT FOR 12(C) MOTIONS; PREPARATION OF MEMO RE SAME.                       |

**BLOCKED / GROUPED DESCRIPTION**

| <i>Date</i> | <i>Timekeeper</i> | <i>Rate Charged</i> | <i>Time Charged</i> | <i>Amount Charged</i> | <i>Amount Adjusted</i> | <i>Description</i>  |
|-------------|-------------------|---------------------|---------------------|-----------------------|------------------------|---|
| 9/12/00     | JXS               | \$155.00            | 0.30                | \$46.50               | \$46.50                | CONDUCT CONCORDANCE RESEARCH RE BATES PREFIXES; CONF WKONTOS RE RESEARCH FINDINGS   |
| 9/14/00     | TJ                | \$155.00            | 4.30                | \$666.50              | \$666.50               | TELEPHONE CALL WITH MR. JESSUP REGARDING OBTAINING COPIES OF INVOICES FOR THE MONTH OF AUGUST; RECONCILE ATTORNEY AND PARALEGAL TIME FOR THE MONTH OF AUGUST. INVOICES SHOWING ACTUAL COSTS |
| 10/4/00     | RJP               | \$435.00            | 0.70                | \$304.50              | \$304.50               | CONF WKOENIG RE PRIVILEGE LOG; REVIEW LOG, LTR TO BRYAN   |
| 10/17/00    | CXS               | \$90.00             | 1.70                | \$153.00              | \$153.00               | ANALYZE ELEC FILES RE BATES NUMBERS FOR KONTOS; PREP REPORT   |
| 11/9/00     | RJP               | \$435.00            | 1.70                | \$739.50              | \$739.50               | REV DAT RE PPM LIABILITY AND DISPUTE ACCOUNT CUSTOMERS; ANALYSIS OF DISCOVERY STATUS AND FOLLOWUP   |
| 12/6/00     | JOJ               | \$345.00            | 2.50                | \$862.50              | \$862.50               | FINALIZE PLEADINGS REGARDING AT&T SETTLEMENT; COMPILE EXHIBITS; AND PREPARE MEMORANDUM TO MR. BRADY REGARDING SAME  |
| 12/8/00     | JXS               | \$165.00            | 0.10                | \$15.50               | \$15.50                | MEMORANDUM TO MR. SANTOS AND MS. KONTOS REGARDING REQUESTS FROM SMARTALK; CONFERENCE WITH MFLSANTOS REGARDING SAME  |
| 12/11/00    | TJ                | \$155.00            | 3.00                | \$465.00              | \$465.00               | REVIEW BOXES OF REDACTED MATERIALS REGARDING SEC PRODUCTION; LABEL BOXES TO REFLECT SMARTALK V. FLETCHER CASE   |
| 12/11/00    | TJ                | \$155.00            | 2.70                | \$418.50              | \$418.50               | REVIEW BOXES OF REDACTED MATERIALS REGARDING SEC PRODUCTION; LABEL BOXES TO REFLECT SMARTALK V. FLETCHER CASE   |
| 12/11/00    | TJ                | \$155.00            | 0.10                | \$15.50               | \$15.50                | CONFERENCE WITH MR. MORROW REGARDING RECALLING NON-RESPONSIVE BOXES IN THIS MATTER; PREPARE INDEX OF NON-RESPONSIVE BOXES PER SEC PRODUCTION  |

**BLOCKED / GROUPED DESCRIPTION**

| <b>Date</b> | <b>Timekeeper</b> | <b>Rate Charged</b> | <b>Time Charged</b> | <b>Amount Charged</b> | <b>Amount Adjusted</b> | <b>Description</b>   |
|-------------|-------------------|---------------------|---------------------|-----------------------|------------------------|--|
| 1/3/01      | JOJ               | \$390.00            | 0.40                | \$156.00              | \$156.00               | TELEPHONE CONFERENCE WITH MR. FITZGERALD REGARDING FINAL FEE APPLICATION FOR SS&G; REVIEW FILE AND PREPARE CORRESPONDENCE TO MR. FITZGERALD REGARDING SAME   |
| 1/12/01     | JOJ               | \$390.00            | 1.40                | \$546.00              | \$546.00               | REVIEW LETTER FROM MR. KENNY REGARDING FRONTIER TOLLING AGREEMENT; REVISE AGREEMENT REGARDING SAME; AND TELEPHONE CONFERENCE WITH MR. KENNY REGARDING SAME (2 CALLS); PREPARE CORRESPONDENCE TO MR. KENNY REGARDING SAME.  |
| 1/12/01     | JOJ               | \$390.00            | 0.90                | \$351.00              | \$351.00               | REVIEW AND REVISE OBJECTION TO COLLARD CLAIM AND RESEARCH REGARDING SAME; CONFER WITH MR. MORSE REGARDING SAME.  |
| 3/1/01      | JOJ               | \$390.00            | 0.90                | \$351.00              | \$351.00               | TELEPHONE CONFERENCE WITH TEL AMERICA COUNSEL REGARDING CLAIMS OBJECTION; PREPARE LETTER TO MR. BRADY REGARDING SAME AND REVIEW FILE REGARDING SAME.   |
| 3/5/01      | TJ                | \$165.00            | 1.00                | \$165.00              | \$165.00               | INDEX NITRINE BOXES FOR SHIPMENT OFF-SITE; PREPARE MEMORANDUM TO RECORDS DEPARTMENT REGARDING SHIPPING BOXES OFF-SITE.   |
| 3/7/01      | TJ                | \$165.00            | 1.50                | \$247.50              | \$247.50               | CONFERENCE WITH MS. CH AND MS. RUCKER REGARDING LOCATION OF DOCUMENTS FROM HELLER; EHRMAN OCTOBER DOCUMENT REVIEW; REVIEW FLETCHER FILES IN RECORDS TO TRY AND LOCATE THESE DOCUMENTS PREVIOUSLY COLLECTED FOR THIS SEARCH |
| 3/14/01     | TJ                | \$165.00            | 2.00                | \$330.00              | \$330.00               | MEETING WITH MR. MORROW TO LOCATE RESPONSIVE PRODUCTION BOXES; LOCATE BOXES AT STORAGE FACILITY AND RECALL TO LITIGATION GRAPHICS.   |

- E -

**BLOCKED / GROUPED DESCRIPTION**

| <i>Date</i> | <i>Timeskeeper</i> | <i>Rate Charged</i> | <i>Time Charged</i> | <i>Amount Charged</i> | <i>Amount Adjusted</i> | <i>Description</i>  |
|-------------|--------------------|---------------------|---------------------|-----------------------|------------------------|---|
| 4/2/01      | TJ                 | \$165.00            | 5.40                | \$891.00              | \$891.00               | TRAVEL TO LITIGATION GRAPHICS TO INVENTORY 250 PRODUCTION BOXES; INVENTORY BOXES.   |
| 4/3/01      | TJ                 | \$165.00            | 4.70                | \$775.50              | \$775.50               | TRAVEL TO LITIGATION GRAPHICS TO INVENTORY PRODUCTION BOXES FOR SHIPMENT TO DALLAS, TEXAS; INVENTORY BOXES.   |
| 4/4/01      | TJ                 | \$165.00            | 5.00                | \$825.00              | \$825.00               | TRAVEL TO LITIGATION GRAPHICS TO INVENTORY PRODUCTION BOXES; INVENTORY BOXES.   |
| 4/4/01      | RK                 | \$165.00            | 5.00                | \$825.00              | \$825.00               | TRAVEL TO LITIGATION GRAPHICS TO INVENTORY PRODUCTION BOXES; INVENTORY BOXES.   |
| 4/6/01      | TJ                 | \$165.00            | 1.20                | \$198.00              | \$198.00               | REVIEW AND CORRECT CHART OF DOCUMENTS REVIEWED AND SELECTED BY JELLEN EHRMAN DURING THEIR OCTOBER, 1999 VISIT; TELEPHONE CONFERENCE WITH MR. GORDON FROM LITIGATION GRAPHICS REGARDING THEIR RECENT INQUIRY ON THE SHIPMENT OF THE DOCUMENTS. |
| 4/11/01     | TJ                 | \$165.00            | 4.00                | \$660.00              | \$660.00               | PER MR. JOHNSON'S REQUEST, REVIEW JONES DAY NON-RESPONSIVE BOXES FOR LITIGATION FILES PERTAINING TO ZWISSIG AND ASSOCIATES AND SMARTALK CONFERENCE WITH MR. MESTER REGARDING REVIEWING LITIGATION FILES TO PREPARE PROOF OF CLAIM.            |
| 4/17/01     | TJ                 | \$185.00            | 1.50                | \$247.50              | \$247.50               | TELEPHONE CONFERENCE WITH MS. LYON REGARDING OBTAINING COPIES OF MISSING PAGES TO THE PRIVILEGE LOG; PREPARE LETTER TO MS. LYON ENCLOSING MISSING PAGES.  |
| 4/17/01     | TJ                 | \$155.00            | 1.80                | \$297.00              | \$297.00               | TELEPHONE CONFERENCE WITH MS. LYON REGARDING THIRD PARTY PRODUCTION SETS; REVIEW IRON MOUNTAIN INDEX TO LOCATE PRODUCTION SETS.   |
| 4/17/01     | TJ                 | \$185.00            | 1.80                | \$297.00              | \$297.00               | TELEPHONE CONFERENCE WITH MS. LYON REGARDING THIRD PARTY PRODUCTION SETS; REVIEW IRON MOUNTAIN INDEX TO LOCATE PRODUCTION SETS.   |

- A

**BLOCKED / GROUPED DESCRIPTION**

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 4/17/01 | TJ         | \$165.00     | 1.70         | \$280.50       | \$280.50        | CONFERENCE WITH MR. MORROW REGARDING CALLING BACK OFF-SITE HENNINGAN, BENNETT & DORMAN'S COPY SETS OF THE DOCUMENT PRODUCTIONS; REVIEW IRON MOUNTAIN INDICES TO IDENTIFY PRODUCTION SETS.  |
| 4/18/01 | TJ         | \$165.00     | 2.80         | \$462.00       | \$462.00        | CONFERENCE WITH MR. MORROW REGARDING CALLING BACK FROM OFF-SITE ALL RESPONSIVE PRODUCTION BOXES IN THIS MATTER; REVIEWED IRON MOUNTAIN INDEX TO SELECT BOXES TO BE RECALLED; TELEPHONE CONFERENCE WITH MS. LYON REGARDING SHIPMENT OF BOXES TO DALLAS, TEXAS AND TELEPHONE CONFERENCE WITH MR. SANTOS REGARDING PREPARATION OF A NON-RESPONSIVE BOX TRACKER REPORT THAT REFLECT BOXES HOUSED OFF-SITE IN LOS ANGELES; PREPARED LETTER TO MS. WHITNEY ENCLOSING BOX TRACKER REPORT. |
| 4/18/01 | TJ         | \$165.00     | 2.80         | \$462.00       | \$462.00        | CONFERENCE WITH MR. MORROW REGARDING CALLING BACK FROM OFF-SITE ALL RESPONSIVE PRODUCTION BOXES IN THIS MATTER; REVIEWED IRON MOUNTAIN INDEX TO SELECT BOXES TO BE RECALLED; TELEPHONE CONFERENCE WITH MS. LYON REGARDING SHIPMENT OF BOXES TO DALLAS, TEXAS AND TELEPHONE CONFERENCE WITH MR. SANTOS REGARDING PREPARATION OF A NON-RESPONSIVE BOX TRACKER REPORT THAT REFLECT BOXES HOUSED OFF-SITE IN LOS ANGELES; PREPARED LETTER TO MS. WHITNEY ENCLOSING BOX TRACKER REPORT. |
| 4/18/01 | TJ         | \$165.00     | 1.40         | \$231.00       | \$231.00        | TELEPHONE CONFERENCE WITH MR. SANTOS REGARDING PREPARATION OF A NON-RESPONSIVE BOX TRACKER REPORT THAT REFLECT BOXES HOUSED OFF-SITE IN LOS ANGELES; PREPARED LETTER TO MS. WHITNEY ENCLOSING BOX TRACKER REPORT.  |
| 4/19/01 | TJ         | \$165.00     | 1.00         | \$165.00       | \$165.00        | CONFERENCE WITH MESSRS. MORROW AND BALDWIN REGARDING SHIPPING 68 BOXES OF PRODUCTION COPY SETS TO DALLAS; PREPARED SHIPPING LABELS REGARDING SAME.   |
| 4/19/01 | TJ         | \$165.00     | 1.00         | \$165.00       | \$165.00        | CONFERENCE WITH MESSRS. MORROW AND BALDWIN REGARDING SHIPPING 68 BOXES OF PRODUCTION COPY SETS TO DALLAS; PREPARED SHIPPING LABELS REGARDING SAME.   |

Page 18 of 87

Results for: Henningan Bennett &amp; Dorman

04-Nov-01

THIRTY

8

PAGE

10

**BLOCKED / GROUPED DESCRIPTION**

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 4/23/01 | TJ         | \$165.00     | 2.90         | \$478.50       | \$478.50        | REVIEW NON-RESPONSIVE BOXES FOR MISSING PAGES FROM THE HELLER EHRMAN OCTOBER, 1999 DOCUMENT REVIEW; TELEPHONE CONFERENCE WITH MS. KONTOS REGARDING STATUS ON LOCATING THE PAGES.  |
| 4/23/01 | TJ         | \$165.00     | 2.90         | \$478.50       | \$478.50        | REVIEW NON-RESPONSIVE BOXES FOR MISSING PAGES FROM THE HELLER EHRMAN OCTOBER, 1999 DOCUMENT REVIEW; TELEPHONE CONFERENCE WITH MS. KONTOS REGARDING STATUS ON LOCATING THE PAGES.  |
| 4/24/01 | TJ         | \$165.00     | 1.00         | \$165.00       | \$165.00        | PREPARE HELLER EHRMAN'S DOCUMENTS FOR SHIPMENT TO MS. PHILLIPS; TELEPHONE CONFERENCE WITH MS. KONTOS REGARDING DOCUMENTS SHIPPED TO MS. PHILLIPS.   |
| 4/24/01 | TJ         | \$165.00     | 1.00         | \$165.00       | \$165.00        | CREATE NEW NON-RESPONSIVE BOXES CONTAINING DISCS AND TAPES OBTAINED FROM THE NEW DEPOSITORY IN OHIO THAT WERE PREVIOUSLY MAINTAINED AT HENNINGAN, BENNETT & DORMAN OFFICES; UPDATE SMAR TALK DATABASE REGARDING NON-RESPONSIVE BOXES.   |
| 4/24/01 | TJ         | \$165.00     | 1.70         | \$280.50       | \$280.50        | REVIEW DEPOSITORY INDEX TO OBTAIN CONTENTS OF BOXES FOR MS. LYON; FAX DESCRIPTIONS TO MS. LYON.   |
| 4/28/01 | TJ         | \$165.00     | 0.50         | \$82.50        | \$82.50         | CONFERENCE WITH MS. STUECK REGARDING EARLY FLETCHER AND NEW MILLENNIUM PRODUCTIONS THAT TOOK PLACE IN SMAR TALK RETRIEVE CORRESPONDENCE FILES TO LOCATE AND COPY PRODUCTION LETTERS AND ASSEMBLE INTO A BINDER PER MS. KONTOS' REQUEST. |
| 5/3/01  | TJ         | \$165.00     | 1.90         | \$313.50       | \$313.50        | READ AND RESPOND TO MS. LYON'S E-MAIL REGARDING THE NUMBER OF 3RD PARTY PRODUCTION BOXES THAT CONSIST OF THE STREC PRODUCTION DOCUMENTS; REVIEW IRON MOUNTAINS INDEX TO RESPOND TO MS. LYON'S E-MAIL.                                   |

Page 19 of 87

94-Nov-01 Results for: Henningan Bennett &amp; Dorman

FBI/DOJ

FBI/DOJ

11

**BLOCKED / GROUPED DESCRIPTION**

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 5/3/01  | TJ         | \$165.00     | 1.90         | \$313.50       | \$313.50        | READ AND RESPOND TO MS. LYON'S E-MAIL REGARDING THE NUMBER OF 3RD PARTY PRODUCTION BOXES THAT CONSIST OF THE ST/SEC PRODUCTION DOCUMENTS; REVIEW IRON MOUNTAIN'S INDEX TO RESPOND TO MS. LYON'S E-MAIL. |
| 5/4/01  | TJ         | \$165.00     | 1.50         | \$247.50       | \$247.50        | E-MAIL FROM AND TO MS. LYON REGARDING REVIEWING CONTENTS OF THIRD PARTY PRODUCTION BOXES; REVIEW THIRD PARTY PRODUCTION BOXES.  |
| 5/8/01  | TJ         | \$165.00     | 5.10         | \$841.50       | \$841.50        | READ E-MAIL FROM MS. LYON REGARDING MISSING PRODUCTION BOXES; PRINT DOCUMENTS OFF CONCORDANCE AND FORWARD TO MUNSCH HARDT.  |
| 5/8/01  | TJ         | \$165.00     | 5.10         | \$841.50       | \$841.50        | READ E-MAIL FROM MS. LYON REGARDING MISSING PRODUCTION BOXES; PRINT DOCUMENTS OFF CONCORDANCE AND FORWARD TO MUNSCH HARDT.  |
| 5/9/01  | JOL        | \$350.00     | 0.60         | \$234.00       | \$234.00        | TELEPHONE CONFERENCE WITH MR. RALSTON REGARDING SIEMENS PREFERENCE AND REVIEW FILE REGARDING SAME; PREPARE MEMORANDUM TO MR. RALSTON REGARDING SAME.  |
| 5/10/01 | TJ         | \$165.00     | 0.50         | \$82.50        | \$82.50         | MEETING WITH MR. SANTOS AND MS. STUECK TO DISCUSS HISTORY OF ELECTRONIC FILES; E-MAIL MS. KONTOS REGARDING ELECTRONIC FILES.  |
| 5/10/01 | TJ         | \$165.00     | 0.50         | \$82.50        | \$82.50         | MEETING WITH MR. SANTOS AND MS. STUECK TO DISCUSS HISTORY OF ELECTRONIC FILES; E-MAIL MS. KONTOS REGARDING ELECTRONIC FILES.  |
| 5/16/01 | TJ         | \$165.00     | 0.10         | \$16.50        | \$16.50         | TELEPHONE CONFERENCE WITH MS. KONTOS REGARDING FORWARDING COPY OF SMAR TALK PRIVILEGE LOG TO MR. PATTY; RETRIEVE AND DELIVER PRIVILEGE LOG TO MR. PATTY.  |
| 5/16/01 | TJ         | \$165.00     | 2.00         | \$330.00       | \$330.00        | REVIEW DEPOSITORY AND SMAR TALK DATABASE INDICES TO LOCATE THE WHEREABOUTS OF THE 1997 ACCOUNTS PAYABLE FILES REQUESTED BY MS. MANNON; E-MAIL MS. KONTOS WITH RESULTS OF SEARCHES.                      |

Page 20 of 87

Results for: Hennigan Bennett &amp; Dorman

04-Nov-01

EXHIBIT

8

PAGE

12



**BLOCKED / GROUPED DESCRIPTION**

| <b>Date</b> | <b>Timekeeper</b> | <b>Rate Charged</b> | <b>Time Charged</b> | <b>Amount Charged</b> | <b>Amount Adjusted</b> | <b>Description</b>  |
|-------------|-------------------|---------------------|---------------------|-----------------------|------------------------|---|
| 5/16/01     | TJ                | \$165.00            | 0.10                | \$16.50               | \$16.50                | READ MS. LYON'S E-MAIL REGARDING MUNSCH HARDT'S SEARCH FOR BOX 28; FORWARD TO MR. MORROW IN RECORDS.  |
| 5/16/01     | TJ                | \$165.00            | 0.10                | \$16.50               | \$16.50                | TELEPHONE CONFERENCE WITH MS. KONTOS REGARDING FORWARDING COPY OF SNAR TALK PRIVILEGE LOG TO MR. PATTY; RETRIEVE AND DELIVER PRIVILEGE LOG TO MR. PATTY.  |
| 5/17/01     | TJ                | \$165.00            | 1.00                | \$165.00              | \$165.00               | RESPOND TO MS. LYONE E-MAIL REGARDING THE SEC'S REQUEST FOR ADDITIONAL DOCUMENTS; REVIEW FOR MOUNTAIN INDEX FOR BOXES AND REQUEST THE RETURN OF 5 BOXES THAT MIGHT CONTAIN DOCUMENTS REQUESTED BY THE SEC.  |
| 5/21/01     | TJ                | \$165.00            | 0.10                | \$16.50               | \$16.50                | TELEPHONE CONFERENCE WITH MS. LYON REGARDING PRODUCTIONS TO THE SEC AND OBTAINING HENNINGAN, BENNETT & DORMAN'S COPY SET OF THE PRODUCTION; TELEPHONE CONFERENCE WITH MS. KONTOS REGARDING SENDING MUNSCH HARDT HENNINGAN, BENNETT & DORMAN'S COPY SET OF THE PRODUCTION. |
| 5/21/01     | TJ                | \$165.00            | 0.10                | \$16.50               | \$16.50                | TELEPHONE CONFERENCE WITH MS. LYON REGARDING PRODUCTIONS TO THE SEC AND OBTAINING HENNINGAN, BENNETT & DORMAN'S COPY SET OF THE PRODUCTION; TELEPHONE CONFERENCE WITH MS. KONTOS REGARDING SENDING MUNSCH HARDT HENNINGAN, BENNETT & DORMAN'S COPY SET OF THE PRODUCTION. |
| 5/30/01     | JOJ               | \$390.00            | 1.70                | \$663.00              | \$663.00               | ATTEND HEARING REGARDING MAKE WHOLE SETTLEMENT AND PLAN STATUS; PRE AND POST-HEARING CONFERENCES WITH COMMITTEE COUNSEL AND OPPOSING COUNSEL.   |
| 6/1/01      | TJ                | \$165.00            | 0.20                | \$33.00               | \$33.00                | REVIEW FAX FROM HELLER EHRMAN REQUESTING ADDITIONAL DOCUMENTS FROM THEIR OCTOBER 1999 PRODUCTION; TELEPHONE CONFERENCE WITH MS. LYONS REGARDING OCTOBER 1999 PRODUCTION.  |

04-Nov-01

Results for: Hennigan Bennett &amp; Dorman

Page 21 of 37

EXHIBIT

8

PAGE

13

**INADEQUATE DESCRIPTION**

| Date     | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|----------|------------|--------------|--------------|----------------|-----------------|---|
| 8/25/99  | RPG        | \$265.00     | 8.30         | \$2,199.50     | \$2,199.50      | PREPARATION FOR MEETING WITH CREDITORS COMMITTEE INCLUDING TRAVEL TO NEW YORK               |
| 9/7/99   | FM         | \$325.00     | 0.60         | \$195.00       | \$195.00        | PREPARE FOR DLJ MEET AND CONFER   |
| 9/7/99   | RG         | \$265.00     | 1.40         | \$371.00       | \$371.00        | PREPARATION FOR BOARD OF DIRECTORS MEETING  |
| 10/11/99 | JXS        | \$150.00     | 0.80         | \$120.00       | \$120.00        | DRAFT DEPOSITION NOTICES AND SUBPOENAS.   |
| 10/11/99 | SB         | \$300.00     | 2.70         | \$810.00       | \$810.00        | PREPARE DEPOSITION NOTICES AND PREPARE FOR DEPOSITIONS.                                     |
| 10/13/99 | JXS        | \$150.00     | 0.50         | \$75.00        | \$75.00         | ASSIST WITH PREPARATION OF DEPOSITION NOTICES AND SUBPOENAS.                                |
| 10/15/99 | SB         | \$300.00     | 0.90         | \$270.00       | \$270.00        | REVISE DEPOSITION NOTICES. NOTICES ALSO PREPARED BY TEMP ATTY. AND LK. WHAT IS SB REVISING? |
| 10/18/99 | FM         | \$325.00     | 1.40         | \$455.00       | \$455.00        | REVIEW AND REVISE COMPLAINT.  |
| 10/27/99 | FM         | \$325.00     | 3.20         | \$1,040.00     | \$1,040.00      | REVIEW AND REVISE DRAFT COMPLAINT.  |
| 10/28/99 | JOJ        | \$300.00     | 0.50         | \$150.00       | \$150.00        | CONFER WITH CLIENTS AFTER MEETING.  |
| 11/8/99  | LL         | \$380.00     | 2.00         | \$760.00       | \$760.00        | PREPARE INFORMATION FOR MEETING WITH CREDITORS COMMITTEE.                                   |
| 11/8/99  | RPG        | \$265.00     | 1.10         | \$291.50       | \$291.50        | PREPARATION FOR MEETING WITH CREDITORS COUNSEL.   |
| 11/11/99 | JOJ        | \$300.00     | 0.50         | \$150.00       | \$150.00        | PREPARE FOR HEARING REGARDING ECKHARD.  |
| 11/18/99 | LK         | \$230.00     | 1.20         | \$276.00       | \$276.00        | REVIEW AND REVISE SUBPOENAS. [WHICH ONES? WHY?]   |
| 11/18/99 | LK         | \$230.00     | 1.20         | \$276.00       | \$276.00        | REVIEW AND REVISE SUBPOENAS. [WHICH ONES? WHY?]   |
| 11/20/99 | JXS        | \$150.00     | 0.90         | \$135.00       | \$135.00        | PREPARE PACKAGE OF DEPOSITION NOTICES AND SUBPOENAS TO BE SERVED ON OPPOSING COUNSEL.       |
| 11/20/99 | LK         | \$230.00     | 4.00         | \$920.00       | \$920.00        | REVISE DEPOSITION NOTICES AND DRAFT LETTER TO BRADY RE SERVICE OF SAME.                     |

Page 28 of 87

04-Nov-01 Results for Hennigan Bennett &amp; Dorman

EXHIBIT

8

PAGE

14

# INADEQUATE DESCRIPTION - MEETING OR HEARING

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 1/20/99 | JOU        | \$300.00     | 1.20         | \$360.00       | \$360.00        | MEETING WITH CO-COUNSEL REGARDING FIRST DAY HEARING STATUS AND RELATED ISSUES  |
| 1/20/99 | BB         | \$445.00     | 2.50         | \$1,112.50     | \$1,112.50      | APPEAR AT HEARING REGARDING FIRST DAY ORDERS   |
| 1/20/99 | JOU        | \$300.00     | 2.50         | \$750.00       | \$750.00        | PREPARE FOR AND ATTEND HEARING ON FIRST DAY PLEADINGS  |
| 1/25/99 | JOU        | \$300.00     | 6.20         | \$1,860.00     | \$1,860.00      | APPEAR AT HEARING REGARDING CASH COLLATERAL  |
| 1/27/99 | BB         | \$445.00     | 2.20         | \$979.00       | \$979.00        | TELEPHONE CONFERENCE WITH BOARD OF DIRECTORS   |
| 2/6/99  | JOU        | \$300.00     | 2.00         | \$600.00       | \$600.00        | CONFERENCE CALL WITH DEBTOR AND COMMITTEE PROFESSIONALS REGARDING CASE STATUS  |
| 2/11/99 | BB         | \$445.00     | 3.00         | \$1,335.00     | \$1,335.00      | TELEPHONE CONFERENCE WITH BOARD OF DIRECTORS   |
| 2/11/99 | JOU        | \$300.00     | 3.10         | \$930.00       | \$930.00        | PARTICIPATE ON BOARD CONFERENCE CALL   |
| 2/17/99 | JOU        | \$300.00     | 4.40         | \$1,320.00     | \$1,320.00      | ATTEND HEARING REGARDING TELEMAC RELIEF FROM STAY MOTION   |
| 2/18/99 | BB         | \$445.00     | 0.30         | \$133.50       | \$133.50        | APPEARANCE AT HEARING (TELEPHONICALLY) CONCERNING COMMITTEE REQUEST FOR EXPEDITED DEPOSITIONS  |
| 2/22/99 | BB         | \$445.00     | 2.00         | \$890.00       | \$890.00        | TELEPHONE CONFERENCE WITH BOARD OF DIRECTORS   |
| 2/24/99 | BB         | \$445.00     | 4.50         | \$2,002.50     | \$2,002.50      | APPEAR AT HEARING REGARDING SALE PROCEDURES, APPOINTMENT OF EQUITY CLAIMANTS COMMITTEE   |
| 2/24/99 | JOU        | \$300.00     | 5.00         | \$1,500.00     | \$1,500.00      | ATTEND HEARING REGARDING SALE PROCEDURES ORDER   |
| 2/25/99 | BB         | \$445.00     | 5.80         | \$2,581.00     | \$2,581.00      | EXTENSIVE CONFERENCES WITH WACHTEL LIPTON ROSEN & KATZ AND AT&T REGARDING ALTERNATIVE SALE PROCEDURE, WORK ON DOCUMENTATION REGARDING SAME |

# INADEQUATE DESCRIPTION - MEETING OR HEARING

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 3/23/99 | BB         | \$445.00     | 1.50         | \$667.50       | \$667.50        | TELEPHONE CONFERENCE WITH BOARD OF DIRECTORS.  |
| 3/23/99 | BB         | \$445.00     | 2.50         | \$1,112.50     | \$1,112.50      | TELEPHONE CONFERENCE WITH BOARD OF DIRECTORS.  |
| 4/5/99  | JOU        | \$300.00     | 2.50         | \$750.00       | \$750.00        | CONFERENCE CALL WITH DEBTOR AND COMMITTEE PROFESSIONALS REGARDING CASE STATUS.   |
| 4/15/99 | JOU        | \$300.00     | 3.70         | \$1,110.00     | \$1,110.00      | CONFERENCE CALL WITH SMARTALK AND COMMITTEE PROFESSIONALS REGARDING CASE STATUS AND PENDING DOCUMENT RETENTION ISSUES AND OTHER MATTERS.                                   |
| 4/15/99 | BB         | \$445.00     | 2.50         | \$1,112.50     | \$1,112.50      | CONFERENCE CALL WITH COMMITTEE PROFESSIONALS REGARDING ALL PENDING MATTERS (PART OF CALL).   |
| 4/16/99 | BB         | \$445.00     | 1.20         | \$534.00       | \$534.00        | CONFERENCE CALL WITH BOARD OF DIRECTORS.   |
| 5/3/99  | JOU        | \$300.00     | 0.90         | \$270.00       | \$270.00        | ATTEND MEETING RE CLAIM REVIEW, ANALYSIS AND RECONCILIATION.   |
| 5/18/99 | JOU        | \$300.00     | 1.90         | \$570.00       | \$570.00        | TELEPHONE CONFERENCE WITH COMMITTEE PROFESSIONALS REGARDING CASE STATUS.   |
| 5/21/99 | JOU        | \$300.00     | 1.80         | \$540.00       | \$540.00        | APPEAR AT HEARING REGARDING CURE CLAIMS, HOUJIAN LOKEY, BAR DATE, CATERPILLAR, AND FLETCHER (PLUS PRE- AND POST-HEARING CONFERENCES WITH CO-COUNSEL AND OPPOSING COUNSEL). |
| 5/26/99 | FL         | \$80.00      | 1.90         | \$152.00       | \$152.00        | MEETING REGARDING BAR DATE NOTICE.   |
| 6/8/99  | SB         | \$300.00     | 0.80         | \$240.00       | \$240.00        | ATTEND MEET AND CONFER TELECONFERENCE IN FLETCHER LITIGATION PER RULE 26.  |
| 6/17/99 | BB         | \$445.00     | 7.00         | \$3,115.00     | \$3,115.00      | CONFERENCE WITH CREDITORS' COMMITTEE REGARDING ALL CASE ISSUES IN NEW YORK.  |
| 6/22/99 | BB         | \$445.00     | 4.00         | \$1,780.00     | \$1,780.00      | APPEARANCE AT HEARINGS REGARDING TRUSTEE, LATE FILED CURE CLAIM, AND OTHER MATTERS.  |
| 7/13/99 | BB         | \$445.00     | 2.00         | \$890.00       | \$890.00        | PREPARATION FOR MEETING OF BOARD OF DIRECTORS.   |

Page 32 of 87

Results for: Hennigan Bennett &amp; Dorman

04-Nov-01

EXHIBIT

8

PAGE

16

## INADEQUATE DESCRIPTION - MEETING OR HEARING

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 8/3/99  | SB         | \$300.00     | 0.80         | \$240.00       | \$240.00        | MEETING WITH MESSRS. BEREDAY, KINCAID & MCKELSON REGARDING DOCUMENT COLLECTION AND PAC AUDIT.  |
| 8/5/99  | JWH        | \$445.00     | 3.00         | \$1,335.00     | \$1,335.00      | MTG WITH MR. BENNETT, MR. GREGOR, MS. SMITH AND MR. MOST REGARDING CASES AND THEORIES.   |
| 8/5/99  | JWH        | \$445.00     | 3.00         | \$1,335.00     | \$1,335.00      | MTG WITH MR. BENNETT, MR. GERGER, MS. SMITH AND MR. MOST REGARDING CASE AND THEORIES.  |
| 8/5/99  | FM         | \$325.00     | 1.50         | \$487.50       | \$487.50        | ATTEND MTG. REGARDING CASE WITH MESSRS. HENNIGAN, BENNETT, GERGER AND SMITH.   |
| 8/11/99 | JWH        | \$445.00     | 1.00         | \$445.00       | \$445.00        | MEETING WITH SMITH PEOPLE AND MR. BENNETT.   |
| 8/12/99 | BB         | \$445.00     | 5.50         | \$2,447.50     | \$2,447.50      | CONFERENCE WITH MR. HENNIGAN, MR. DAVIS, AND MR. MAY REGARDING OVERALL LITIGATION STRATEGY.  |
| 8/19/99 | LL         | \$380.00     | 3.50         | \$1,330.00     | \$1,330.00      | PREPARE FOR AND ATTEND COURT HEARING REGARDING AUDIOFAX.   |
| 8/19/99 | JOU        | \$300.00     | 2.70         | \$810.00       | \$810.00        | ATTEND AUDIOFAX HEARING (INCLUDING PRE AND POST CONFERENCES WITH CLIENT AND CO-COUNSEL AND OPPOSING COUNSEL).                                  |
| 8/26/99 | JXS        | \$150.00     | 1.40         | \$210.00       | \$210.00        | ATTEND MEETING WITH MS. KONTOS, MS. BALLARD AND ATTORNEYS REGARDING PRIVILEGE REVIEW AND PRIVILEGED LOG.                                       |
| 8/26/99 | BB         | \$445.00     | 5.50         | \$2,892.50     | \$2,892.50      | CONFERENCE WITH CREDITORS COMMITTEE.   |
| 8/28/99 | RPG        | \$265.00     | 4.20         | \$1,113.00     | \$1,113.00      | ATTEND CREDITOR COMMITTEE MEETING INCLUDING PRESENTATION ON POTENTIAL CLAIMS.  |
| 8/28/99 | JXS        | \$150.00     | 1.40         | \$210.00       | \$210.00        | ATTEND MEETING REGARDING INPUTTING AND EDITING INFORMATION ON PRIVILEGE LOG.   |
| 8/28/99 | TJ         | \$150.00     | 1.20         | \$180.00       | \$180.00        | CONFERENCE WITH CASE CLERKS, ATTORNEY AND PARALEGALS REGARDING NEW PROCEDURE OF ENTERING AND REVISING THE PRIVILEGE LOG USING ACCESS DATABASE. |

Page 34 of 87

Results for: Hennigan Bennett &amp; Dorman

04-Nov-01

EXHIBIT

PAGE

17

## INADEQUATE DESCRIPTION - MEETING OR HEARING

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 8/30/99 | DTG        | \$240.00     | 2.00         | \$480.00       | \$480.00        | CONFERENCE WITH DOC REVIEW ATTORNEYS REGARDING PRIV. LOG DATABASE.  |
| 8/30/99 | DTG        | \$240.00     | 2.00         | \$480.00       | \$480.00        | CONFERENCE WITH DOCUMENT REVIEW ATTORNEYS REGARDING PRIVILEGED LOG DATABASE.  |
| 8/6/99  | BB         | \$445.00     | 4.80         | \$2,136.00     | \$2,136.00      | ATTEND MEETING OF BOARD OF DIRECTORS.   |
| 9/8/99  | RG         | \$265.00     | 5.40         | \$1,431.00     | \$1,431.00      | ATTEND BOARD OF DIRECTORS MEETING.  |
| 9/8/99  | BB         | \$445.00     | 4.50         | \$2,002.50     | \$2,002.50      | CONF. WITH BOARD OF DIRECTORS.  |
| 9/9/99  | JOU        | \$300.00     | 0.50         | \$150.00       | \$150.00        | ATTEND MEETING REGARDING WORLDWIDE DIRECT AND CENTURY ISSUES.   |
| 9/9/99  | RG         | \$265.00     | 4.70         | \$1,245.50     | \$1,245.50      | ATTEND CONF. WITH MR. AMSDEN, MR. BEREDAY, AND ERNST & YOUNG RE CONSOLIDATION OF DEBTORS.   |
| 9/16/99 | PM         | \$325.00     | 5.60         | \$1,820.00     | \$1,820.00      | ATTEND CONF. WITH MS. SMITH, MR. GERGER, MS. SCHWEIKERT, MR. JONES AND IN PART MR. BENNETT RE REVIEW OF POTENTIAL CLAIMS AND LEGAL RESEARCH ISSUES. |
| 9/22/99 | JOU        | \$300.00     | 1.50         | \$450.00       | \$450.00        | ATTEND CONTINUED HEARING REGARDING AHOLD AND CELL PHONE SALE.   |
| 9/22/99 | JOU        | \$300.00     | 1.80         | \$540.00       | \$540.00        | ATTEND HEARING REGARDING HOUJHAN, NEW MILLENNIUM AND AHOLD (PARTIAL).   |
| 9/27/99 | TJ         | \$150.00     | 1.10         | \$165.00       | \$165.00        | CONFERENCE WITH MS. KONTOIS AND CONTRACT ATTORNEYS REGARDING THE STATUS OF THE REVIEW OF DOCUMENTS.   |
| 9/28/99 | PM         | \$325.00     | 0.80         | \$260.00       | \$260.00        | ALL COUNSEL MEETING RE POTENTIAL CLAIMS.  |
| 9/28/99 | JOU        | \$300.00     | 5.90         | \$1,770.00     | \$1,770.00      | ATTEND MEETING WITH CREDITORS COMMITTEE IN NEW YORK (PLUS PRE AND POST MEETING CONF. WITH CLIENTS, COMMITTEE MEMBERS AND COUNSEL.)                  |
| 9/28/99 | LS         | \$370.00     | 0.80         | \$296.00       | \$296.00        | ATTEND CONF. WITH MESSRS. GERGER, MOST, JONES AND MS. SCHWEIKERT RE LEGAL RESEARCH AND POTENTIAL DEFENDANTS.  |

Page 35 of 87

Results for: Hennigan Bennett &amp; Dorman

04-Nov-01

EXHIBIT

8

PAGE

18

**INADEQUATE DESCRIPTION - MEETING OR HEARING**

| Date     | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|----------|------------|--------------|--------------|----------------|-----------------|---|
| 11/18/99 | LS         | \$370.00     | 2.40         | \$888.00       | \$888.00        | ALL HANDS MEETING RE FLETCHER DEPOSITIONS AND MOTIONS.  |
| 11/18/99 | SB         | \$300.00     | 0.60         | \$180.00       | \$180.00        | TEAM MEETINGS RE DEPOSITION SCHEDULING AND STRATEGY.  |
| 11/23/99 | SB         | \$300.00     | 0.70         | \$210.00       | \$210.00        | TEAM MEETING RE STRATEGY.   |
| 11/29/99 | SB         | \$300.00     | 1.40         | \$420.00       | \$420.00        | ATTEND TEAM MEETING RE TIMING OF AND STRATEGY RE MOTIONS FILED BY FLETCHER ON 11/24.                                      |
| 11/29/99 | LK         | \$230.00     | 2.00         | \$460.00       | \$460.00        | PREPARE FOR CONFERENCE CALL AND CONFERENCE CALL WITH EED.   |
| 11/30/99 | SB         | \$300.00     | 0.80         | \$240.00       | \$240.00        | ATTEND TEAM MEETING RE CASE STRATEGY.   |
| 12/1/99  | JXS        | \$150.00     | 1.50         | \$225.00       | \$225.00        | ATTEND MEETING WITH MR. KENT, MR. CASEY, MS. JOHNSTON, AND MS. PATTON REGARDING SCANNING AND PREPARING DOCS FOR SCANNING. |
| 12/7/99  | JOJ        | \$300.00     | 3.50         | \$1,050.00     | \$1,050.00      | ATTEND MEETING AT WACHITELL, ET AL. RE AT&T INDEMNIFICATION CLAIMS.   |
| 12/7/99  | JOJ        | \$300.00     | 1.10         | \$330.00       | \$330.00        | ATTEND MEETING AT FRNST & YOUNG RE PREPARATION FOR AT&T MEETING.  |
| 12/8/99  | SB         | \$300.00     | 1.90         | \$570.00       | \$570.00        | TEAM MEETING WITH MS. SMITH AND MR. GERGER RE CASE ANALYSIS AND STRATEGY.   |
| 5/11/00  | JK         | \$275.00     | 4.40         | \$1,210.00     | \$1,210.00      | ATTEND CONF CALL RE SETTLEMENT AND INFORMAL DISCOVERY   |
| 5/19/00  | JOJ        | \$345.00     | 1.40         | \$483.00       | \$483.00        | CONFERENCE CALL WITH COMMITTEE REGARDING CASE STATUS.   |
| 6/26/00  | RLP        | \$435.00     | 4.80         | \$2,088.00     | \$2,088.00      | ECONF W/ SCRUTON TR SETTLEMENT MEETING  |
| 8/21/00  | JK         | \$275.00     | 2.00         | \$550.00       | \$550.00        | PREP & ATTEND CONF CALL WIPALMER & BRYAN  |
| 8/24/00  | JK         | \$275.00     | 2.00         | \$550.00       | \$550.00        | CONFERENCE WIPALMER, SANTOS, BERGMAN, PATTY, OH, KONTOS & KENNEDY RE HISTORY OF SMTKELEC FILES                            |

04-Nov-01

Results for: Hennigan Bennett &amp; Dorman

Page 37 of 87

19

CONF

X

## SECRETARIAL / CLERICAL FUNCTIONS

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 1/22/99 | FL         | \$80.00      | 2.90         | \$232.00       | \$232.00        | MAINTAIN SPECIAL NOTICE LIST.                                      |
| 1/22/99 | FL         | \$80.00      | 2.90         | \$232.00       | \$232.00        | MAINTAIN SPECIAL NOTICE LIST                                       |
| 1/27/99 | JOJ        | \$300.00     | 0.60         | \$180.00       | \$180.00        | REVIEW AND REVISE CALENDAR FOR CASE.                               |
| 1/29/99 | FL         | \$80.00      | 1.90         | \$152.00       | \$152.00        | CALENDARING OF CASE DATES.   |
| 2/1/99  | FL         | \$80.00      | 2.10         | \$168.00       | \$168.00        | CALENDARING REGARDING SMARTALK MATTERS                             |
| 2/1/99  | ES         | \$135.00     | 3.50         | \$472.50       | \$472.50        | UPDATE THE CREDITOR DATABASE.                                      |
| 2/2/99  | KSB        | \$150.00     | 1.90         | \$285.00       | \$285.00        | PREPARE REVISIONS/ADDITIONS TO CASE CALENDAR.                      |
| 2/3/99  | OTO        | \$240.00     | 1.20         | \$288.00       | \$288.00        | UPDATE CREDITOR DATABASE AND DATABASE MANAGEMENT.                  |
| 2/3/99  | ES         | \$135.00     | 1.00         | \$135.00       | \$135.00        | UPDATE THE CREDITOR DATABASE.                                      |
| 2/4/99  | ES         | \$135.00     | 3.00         | \$405.00       | \$405.00        | UPDATE CREDITOR LIST FOR MS. BOWMAN.                               |
| 2/5/99  | RK         | \$150.00     | 0.30         | \$45.00        | \$45.00         | UPDATE COMPUTERIZED CASE CALENDAR REGARDING UPCOMING HEARING DATES |
| 2/6/99  | FL         | \$80.00      | 1.30         | \$104.00       | \$104.00        | PREPARATION OF CASE CALENDAR. - B                                  |
| 2/6/99  | FL         | \$80.00      | 1.10         | \$88.00        | \$88.00         | PREPARATION OF CASE CALENDAR. - B                                  |
| 2/9/99  | KSB        | \$150.00     | 2.00         | \$300.00       | \$300.00        | PREPARE REVISIONS TO MASTER CALENDAR.                              |
| 2/9/99  | FL         | \$80.00      | 1.90         | \$152.00       | \$152.00        | CALENDARING OF SMARTALK MATTERS.                                   |
| 2/11/99 | FL         | \$80.00      | 1.00         | \$80.00        | \$80.00         | CALENDARING OF SMARTALK MATTERS.                                   |
| 2/15/99 | FL         | \$80.00      | 1.10         | \$88.00        | \$88.00         | CALENDARING OF SMARTALK MATTERS.                                   |
| 2/17/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | CALENDARING OF SMARTALK MATTERS.                                   |
| 2/24/99 | FL         | \$80.00      | 1.50         | \$120.00       | \$120.00        | ANALYZE AND ORGANIZE PLEADINGS REGARDING LITIGATION MATTERS.       |
| 2/26/99 | ES         | \$135.00     | 2.50         | \$337.50       | \$337.50        | PREPARE LABELS OF ALL CREDITORS FOR MR. OKADA.                     |



**SECRETARIAL / CLERICAL FUNCTIONS**

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 3/2/99  | FL         | \$80.00      | 1.00         | \$80.00        | \$80.00         | CALENDARING OF CASE ISSUES.   |
| 3/5/99  | FL         | \$80.00      | 1.90         | \$152.00       | \$152.00        | CALENDARING. -  |
| 3/8/99  | FL         | \$80.00      | 0.40         | \$32.00        | \$32.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING CASE ADMINISTRATION.   |
| 3/8/99  | FL         | \$80.00      | 1.60         | \$128.00       | \$128.00        | CALENDARING OF CASE ISSUES.   |
| 3/8/99  | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | ANALYZE AND ORGANIZE CORRESPONDENCE REGARDING SALE PROCEDURES.  |
| 3/8/99  | JOJ        | \$300.00     | 0.10         | \$30.00        | \$30.00         | REVIEW CASE CALENDAR FROM YOUNG CONAWAY.  |
| 3/8/99  | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | ANALYZE AND ORGANIZE CORRESPONDENCE REGARDING POSTPETITION CONTRACTS.   |
| 3/8/99  | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | PREPARATION OF CASE CALENDAR.   |
| 3/8/99  | FL         | \$80.00      | 0.30         | \$24.00        | \$24.00         | SEND FAX TO MR. COHEN REGARDING NOTICE OF AUTO STAY.  |
| 3/9/99  | FL         | \$80.00      | 1.90         | \$152.00       | \$152.00        | COMPILE CASES AND MATERIALS FOR REPLY TO OBJECTIONS OF SALE OF ASSETS.  |
| 3/10/99 | FL         | \$80.00      | 0.20         | \$16.00        | \$16.00         | ANALYZE AND ORGANIZE CORRESPONDENCE REGARDING ADEQUATE ASSURANCE OF PAYMENT RE FRONTIER CORPORATION.  |
| 3/13/99 | FL         | \$80.00      | 1.10         | \$88.00        | \$88.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING MOTION FOR ORDER FOR SALE.   |
| 3/15/99 | FL         | \$80.00      | 0.40         | \$32.00        | \$32.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING ADMINISTRATIVE ISSUES.   |
| 3/16/99 | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING MOTION FOR ORDER REGARDING ESTABLISHING DEADLINES BY WHICH PARTIES TO ASSIGN AGREEMENTS MAY ASSERT OBJECTIONS TO PROPOSED ASSUMPTIONS AND ASSIGNMENTS OF AGREEMENTS. |

04-Nm-01

Results for: Humigan Bennett &amp; Dorman

Page 47 of 87

EXHIBIT

8

PAGE

21

**SECRETARIAL / CLERICAL FUNCTIONS**

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 3/17/99 | FL         | \$80.00      | 1.30         | \$104.00       | \$104.00        | ANALYZE AND ORGANIZE PLEADINGS AND CORRESPONDENCE REGARDING SPECIAL NOTICE LIST.                                |
| 3/18/99 | FL         | \$80.00      | 1.20         | \$96.00        | \$96.00         | PREPARE MAILING OF COMMENCEMENT OF CASE TO BE SENT OUT TO CREDITORS WITH CHANGE OF ADDRESSES.                   |
| 3/19/99 | FL         | \$80.00      | 0.60         | \$48.00        | \$48.00         | CALENDARING OF CASE ISSUES.   |
| 3/25/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | PRODUCE AND DISTRIBUTE DOCS REGARDING SALE OF ASSETS TO MR. BENNETT, MR. AMSDEN, AND MR. JONES.                 |
| 3/30/99 | FL         | \$80.00      | 1.10         | \$88.00        | \$88.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING EMPLOYMENT COMPENSATION FOR VARIOUS PROFESSIONALS WORKING ON THE CASE. |
| 3/31/99 | RK         | \$150.00     | 0.80         | \$120.00       | \$120.00        | ORGANIZE MOTIONS FOR SUBMISSION TO THE CASE FILES.  |
| 3/31/99 | RK         | \$150.00     | 0.70         | \$105.00       | \$105.00        | ORGANIZE NOTICES FOR SUBMISSION TO THE CASE FILES.  |
| 4/1/99  | FL         | \$80.00      | 1.60         | \$128.00       | \$128.00        | CALENDARING. [ALSO VAGUE]   |
| 4/1/99  | FL         | \$80.00      | 1.30         | \$104.00       | \$104.00        | ANALYZE AND ORGANIZE PLEADINGS AND CORRESPONDENCE REGARDING SALE.   |
| 4/3/99  | FL         | \$80.00      | 0.20         | \$16.00        | \$16.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING CALENDARING INFORMATION.   |
| 4/5/99  | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING PROOFS OF CLAIMS.  |
| 4/7/99  | RK         | \$150.00     | 0.50         | \$75.00        | \$75.00         | ORGANIZE DRAFTS AND EXHIBITS REGARDING COMPLAINT FILED AGAINST FLETCHER INTERNATIONAL.                          |
| 4/7/99  | RK         | \$150.00     | 0.50         | \$75.00        | \$75.00         | ORGANIZE LIENS FILED AGAINST SMARTALK FOR ONGOING USE AND REFERENCE.  |
| 4/8/99  | FL         | \$80.00      | 1.80         | \$144.00       | \$144.00        | PREPARATION OF CASE CALENDAR.   |

04-Nov-01

Results for: Hennigan Bennett &amp; Norman

Page 48 of 87

EXHIBIT

8

PAGE 22

# SECRETARIAL / CLERICAL FUNCTIONS

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 4/8/99  | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | CALENDARING.  |
| 4/13/99 | RK         | \$150.00     | 0.30         | \$45.00        | \$45.00         | ATTEND TO CALENDARING UPCOMING RESPONSE DATES.  |
| 4/13/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | CALENDARING   |
| 4/14/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ANLYZE AND ORGANIZE PLEADINGS REGARDING EMPLOYMENT OF CROSSROADS CAPITAL PARTNERS, LLC.                   |
| 4/18/99 | FL         | \$80.00      | 2.90         | \$232.00       | \$232.00        | ANALYZE AND ORGANIZE PLEADINGS REGARDING CORRESPONDENCE OF MR. ANDERSEN, PER MR. JOHNSTON REGARDING PAIC. |
| 4/20/99 | FL         | \$80.00      | 0.60         | \$48.00        | \$48.00         | ANALYZE AND ORGANIZE CORRESPONDENCE REGARDING FINANCIAL INFORMATION.                                      |
| 4/28/99 | FL         | \$80.00      | 1.60         | \$128.00       | \$128.00        | CALENDARING.  |
| 4/30/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | PRODUCTION OF DOCUMENTS FOR MR. JOHNSTON REGARDING CLAIMS.  |
| 5/7/99  | FL         | \$80.00      | 1.10         | \$88.00        | \$88.00         | CALENDARING. - B  |
| 5/8/99  | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE CORRESPONDENCE REGARDING ASSET PURCHASE AGREEMENT.                                   |
| 5/14/99 | FL         | \$80.00      | 1.60         | \$128.00       | \$128.00        | PREPARATION OF CALENDAR.  |
| 5/14/99 | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING ADVERSE PROCEEDING REGARDING WORLDWIDE DIRECT V. FLETCHER.       |
| 5/17/99 | FL         | \$80.00      | 0.20         | \$16.00        | \$16.00         | ANALYZE AND ORGANIZE CORRESPONDENCE RE DISCLOSURE INFORMATION.  |
| 5/17/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ANALYZE AND ORGANIZE CORRESPONDENCE REGARDING PROOF OF CLAIMS.  |
| 5/17/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ANALYZE AND ORGANIZE CORRESPONDENCE REGARDING STOCK INFORMATION.  |

Page 49 of 87

Bills for: Hennigan Bennett &amp; Dorman

4/1/01

EXHIBIT

PAGE

23

**SECRETARIAL / CLERICAL FUNCTIONS**

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 5/17/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ANALYZE AND ORGANIZE CORRESPONDENCE REGARDING FINANCIAL INFORMATION.  |
| 5/18/99 | FL         | \$80.00      | 1.30         | \$104.00       | \$104.00        | PREPARATION OF CALENDAR.  |
| 5/19/99 | SB         | \$300.00     | 0.80         | \$240.00       | \$240.00        | ORGANIZE DOC COLLECTION   |
| 5/20/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ORGANIZE SMARTALK FILES FOR MR. BENNETT.  |
| 5/21/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | PREPARATION OF CALENDARING.   |
| 5/24/99 | FL         | \$80.00      | 1.20         | \$96.00        | \$96.00         | PREPARATION OF CALENDAR.  |
| 5/25/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | UPDATES TO SPECIAL NOTICE LIST.   |
| 5/25/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | PREPARATION OF CALENDAR.  |
| 5/26/99 | FL         | \$80.00      | 1.20         | \$96.00        | \$96.00         | PREPARATION OF CALENDAR.  |
| 5/28/99 | FL         | \$80.00      | 1.10         | \$88.00        | \$88.00         | PREPARATION OF CALENDAR.  |
| 6/3/99  | FL         | \$80.00      | 2.30         | \$184.00       | \$184.00        | PREP. OF CHRON FILES FOR RECORD RETENTION   |
| 6/3/99  | RK         | \$150.00     | 1.00         | \$150.00       | \$150.00        | PREPARE NUMBERING LABELS FOR PLACEMENT OF BOXES OF DOCS. AT SMARTALK'S OFFICES.                             |
| 6/5/99  | FL         | \$80.00      | 0.20         | \$16.00        | \$16.00         | ANALYZE AND ORGANIZE CORRESPONDENCE REGARDING ADEQUATE ASSURANCE OF PAYMENT REGARDING FRONTIER CORPORATION. |
| 6/5/99  | FL         | \$80.00      | 0.30         | \$24.00        | \$24.00         | ANALYZE AND ORGANIZE CORRESPONDENCE REGARDING ADMINISTRATIVE CORRESPONDENCE.                                |
| 6/6/99  | RK         | \$150.00     | 3.00         | \$450.00       | \$450.00        | ACCESS AND INDEX BOXES OF DOCS FROM SMARTALK CONFERENCE ROOM.   |
| 6/7/99  | BB         | \$425.00     | 0.20         | \$89.00        | \$89.00         | ANALYSIS OF CORRESPONDENCE FROM MR. JONES REGARDING CALENDAR OF EVENTS.                                     |
| 6/8/99  | RK         | \$150.00     | 3.00         | \$450.00       | \$450.00        | ORGANIZE AND INDEX AT THE SMARTALK DEPOSITORY BOXES OF WWD DOCS.  |

04-Nov-01

Results for: Hennigan Bennett &amp; Dorman

Page 50 of 87

11/21/2004

X

11/21/2004

24

## SECRETARIAL / CLERICAL FUNCTIONS

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 6/8/99  | FL         | \$80.00      | 0.40         | \$32.00        | \$32.00         | PREPARATION OF CASE CALENDAR   |
| 6/8/99  | FL         | \$80.00      | 1.00         | \$80.00        | \$80.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING ADVERSE ORGANIZED (FLETCHER V. SMYK)  |
| 6/8/99  | RK         | \$150.00     | 3.00         | \$450.00       | \$450.00        | ORGANIZE AND INDEX BOXES OF DOCUMENTS GATHERED BY WILSON, SONNINI  |
| 6/8/99  | RK         | \$150.00     | 3.00         | \$450.00       | \$450.00        | ORGANIZE AND INDEX AT THE SMARTALK DEPOSITORY BOXES OF SMARTEL DOCS.   |
| 6/9/99  | FL         | \$80.00      | 1.30         | \$104.00       | \$104.00        | ANALYZE AND ORGANIZE PLEADINGS REGARDING SALE OF BUSINESS.   |
| 6/9/99  | RK         | \$150.00     | 3.00         | \$450.00       | \$450.00        | ORGANIZE AND INDEX AT THE SMARTALK DEPOSITORY BOXES OF DOCS FROM SMARTALK CONF. ROOM.  |
| 6/13/99 | JXS        | \$150.00     | 0.50         | \$75.00        | \$75.00         | INDEX DOCUMENTS PRODUCED BY AUDIOFAX   |
| 6/14/99 | BB         | \$445.00     | 0.10         | \$44.50        | \$44.50         | ANALYSIS OF CASE CALENDAR.   |
| 6/14/99 | FL         | \$80.00      | 1.60         | \$128.00       | \$128.00        | PREPARATION OF CASE CALENDAR.  |
| 6/15/99 | BB         | \$445.00     | 0.20         | \$89.00        | \$89.00         | ANALYSIS OF CASE CALENDAR.   |
| 6/15/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | PREPARATION OF CASE CALENDAR.  |
| 6/16/99 | DATA       | \$25.00      | 4.00         | \$100.00       | \$100.00        | (C. HARRISON) - DATA ENTRY INPUT   |
| 6/16/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | RECORDS LOCATION REGARDING MOTION TO APPOINT A TRUSTEE.  |
| 6/16/99 | DATA       | \$25.00      | 4.50         | \$112.50       | \$112.50        | (J. WRIGHT) - DATA ENTRY INPUT   |
| 6/17/99 | DATA       | \$25.00      | 2.50         | \$62.50        | \$62.50         | (C. HARRISON) - DATA ENTRY INPUT.  |
| 6/17/99 | DATA       | \$25.00      | 4.20         | \$105.00       | \$105.00        | (J. WHIGHI) - DATA ENTRY INPUT.  |
| 6/18/99 | RK         | \$150.00     | 3.00         | \$450.00       | \$450.00        | CONTINUE TO UPDATE EXCEL DATABASE REGARDING SMARTALK DEPO. WITH INFORMATION REGARDING BOXES COLLECTED FROM SMARTALK CONFERENCE ROOM. |

Page 51 of 87

Results for: Heurigen Bennett &amp; Dorman

04-Nov-01

EXHIBIT

8

PAGE 25

**SECRETARIAL / CLERICAL FUNCTIONS**

| <i>Date</i> | <i>Time-keeper</i> | <i>Rate Charged</i> | <i>Time Charged</i> | <i>Amount Charged</i> | <i>Amount Adjusted</i> | <i>Description</i>  |
|-------------|--------------------|---------------------|---------------------|-----------------------|------------------------|---|
| 8/18/98     | DATA               | \$25.00             | 6.00                | \$150.00              | \$150.00               | (J. WRIGHT) - DATA ENTRY INPUT.   |
| 8/22/98     | RK                 | \$150.00            | 3.00                | \$450.00              | \$450.00               | CONTINUE TO ORGANIZE AND INDEX THE DOCS AT THE SMARTALK DEPO. OBTAINED FROM ANDREW STORAGE.                                   |
| 6/22/99     | RK                 | \$150.00            | 0.50                | \$75.00               | \$75.00                | ORGANIZE AND INDEX DAILY SET OF DOCS INVENTORY SHEETS REGARDING DOCS AT THE SMARTALK DEPO.                                    |
| 6/22/99     | RK                 | \$150.00            | 3.00                | \$450.00              | \$450.00               | CONTINUE TO ORGANIZE AND INDEX THE BOXES OF DOCS AT SMARTALK DOCS DEPO REGARDING BOXES OF DOCS. OBTAINED FROM ANDREW STORAGE. |
| 6/23/99     | RK                 | \$150.00            | 0.50                | \$75.00               | \$75.00                | ORGANIZE AND INDEX DAILY SET OF DOCS INVENTORY SHEET TO BE FORWARDED TO HMB TO BE INPUTTED INTO DEPO DATABASE.                |
| 6/23/99     | RK                 | \$150.00            | 3.00                | \$450.00              | \$450.00               | ORGANIZE AND INDEX BOXES OF DOCS AT THE SMARTALK DEPO. REGARDING DOCS OBTAINED FROM THE SMART TALK MAILROOM.                  |
| 6/23/99     | RK                 | \$150.00            | 3.00                | \$450.00              | \$450.00               | CONTINUE TO ORGANIZE AND INDEX THE BOXES OF DOCS AT THE SMARTALK DEPO. REGARDING DOCS OBTAINED FROM ANDREW STORAGE.           |
| 6/23/99     | FL                 | \$80.00             | 2.90                | \$232.00              | \$232.00               | ANALYZE AND ORGANIZE PROOFS OF CLAIMS, FOR ENTRY TO THE CLAIMS REGISTRY, AND FOR SUBMISSION TO THE CASE FILES.                |
| 6/23/99     | FL                 | \$80.00             | 2.10                | \$168.00              | \$168.00               | ANALYZE AND ORGANIZE PROOFS OF CLAIMS FOR ENTRY TO THE CLAIMS REGISTRY AND FOR SUBMISSION TO THE CASE FILES.                  |
| 6/23/99     | RK                 | \$150.00            | 1.90                | \$285.00              | \$285.00               | CONTINUE TO ORGANIZE AND INDEX THE BOXES OF DOCS AT THE SMARTALK DEPO. REGARDING DOCS OBTAINED FROM ANDREW STORAGE.           |
| 6/24/99     | RK                 | \$150.00            | 1.00                | \$150.00              | \$150.00               | BEGIN TO ORGANIZE AND INDEX BOXES OF DOCS REGARDING SMARTALK EMPLOYEES.   |
| 6/24/99     | DATA               | \$25.00             | 2.00                | \$50.00               | \$50.00                | (J. WRIGHT) - DATA ENTRY INPUT  |

04-Nov-01

Results for: Heunigan Bennett &amp; Durman

Page 57 of 87

EXHIBIT

8

PAGE 26

**SECRETARIAL / CLERICAL FUNCTIONS**

| <i>Date</i> | <i>Timekeeper</i> | <i>Rate Charged</i> | <i>Time Charged</i> | <i>Amount Charged</i> | <i>Amount Adjusted</i> | <i>Description</i>  |
|-------------|-------------------|---------------------|---------------------|-----------------------|------------------------|---|
| 6/24/98     | RK                | \$150.00            | 3.00                | \$450.00              | \$450.00               | COMPLETE ORGANIZATION AND INDEXING BOXES OF SMARTALK DOCS FROM ANDREW STORAGE FOR REF. AT THE DOC. DEPO.    |
| 6/24/99     | RK                | \$150.00            | 2.40                | \$360.00              | \$360.00               | FURTHER ORGANIZATION AND INDEXING OF THE BOXES OF DOC. AT THE SMARTALK DEPO. OBTAINED FROM ANDREW'S STORAGE |
| 6/25/99     | DATA              | \$25.00             | 3.00                | \$75.00               | \$75.00                | (J. WRIGHT) - DATA ENTRY INPUT  |
| 6/25/99     | RK                | \$150.00            | 2.50                | \$375.00              | \$375.00               | COMPLETE ORGANIZATION AND INDEXING OF BOXES OF DOCS. REGARDING SMARTALK'S EMPLOYEE AT SMARTALK.             |
| 6/26/99     | DATA              | \$25.00             | 4.50                | \$112.50              | \$112.50               | (J. WRIGHT) - DATA ENTRY INPUT.   |
| 6/27/99     | DATA              | \$25.00             | 9.00                | \$225.00              | \$225.00               | (J. WRIGHT) - DATA ENTRY INPUT.   |
| 6/28/99     | SB                | \$90.00             | 0.30                | \$90.00               | \$90.00                | FORWARD COPY OF DISCLOSURES TO MR. DURRER.  |
| 6/28/99     | RK                | \$150.00            | 1.70                | \$255.00              | \$255.00               | CONTINUE TO UPDATE DATABASE REGARDING DOCS FROM SMARTALK'S CONFERENCE ROOM AT SMARTALK'S DEPO.              |
| 6/28/99     | SB                | \$300.00            | 0.10                | \$30.00               | \$30.00                | CALENDAR NITRINE DEADLINES.   |
| 6/28/99     | DTG               | \$240.00            | 0.30                | \$72.00               | \$72.00                | COPY SCHEDULE F AND FORWARD ELECTRONIC FILE TO MR. NANNON   |
| 6/30/99     | DL                | \$80.00             | 7.50                | \$600.00              | \$600.00               | REVIEW AND ORGANIZE DOC FOR FILING  |
| 6/30/99     | LK                | \$230.00            | 4.00                | \$920.00              | \$920.00               | REVIEW AND REVISE DETO DOCS INDEX   |
| 7/1/99      | RK                | \$150.00            | 1.00                | \$150.00              | \$150.00               | ORGANIZE CODING SHEETS REGARDING DOCS AT SMARTALK'S DEPO AFTER INPUTTING BY TEMPORARY ASSISTANCE.           |
| 7/4/99      | DATA              | \$25.00             | 8.00                | \$200.00              | \$200.00               | DATA ENTRY INPUT.   |
| 7/5/99      | DATA              | \$25.00             | 5.50                | \$137.50              | \$137.50               | DATA ENTRY INPUT  |
| 7/5/99      | FL                | \$80.00             | 0.90                | \$72.00               | \$72.00                | ANALYZE AND ORGANIZE SPECIAL NOTICE LIST.   |

04-Nov-01

Results for: Hennigan Burnett &amp; Dorman

Page 53 of 87

10/11/01

8

DATE 27

**SECRETARIAL / CLERICAL FUNCTIONS**

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 7/5/99  | DATA       | \$25.00      | 5.50         | \$137.50       | \$137.50        | DATA ENTRY INPUT.  |
| 7/6/99  | FL         | \$80.00      | 0.70         | \$56.00        | \$56.00         | PREPARATION OF CASE CALENDAR.  |
| 7/7/99  | SB         | \$300.00     | 1.90         | \$570.00       | \$570.00        | REVIEW AND REVISE DOC DEPO. INDEX  |
| 7/8/99  | OTO        | \$240.00     | 0.50         | \$120.00       | \$120.00        | CREATE TEMPLATE TO PRINT LABELS FOR FILES FOR CLIENT COPIES OF CLAIMS.                                 |
| 7/9/99  | UK         | \$230.00     | 3.00         | \$690.00       | \$690.00        | REVIEW AND REVISE DOCS INDEX.  |
| 7/11/99 | DATA       | \$25.00      | 5.00         | \$125.00       | \$125.00        | DATA ENTRY   |
| 7/11/99 | DATA       | \$25.00      | 2.00         | \$50.00        | \$50.00         | DATE ENTRY   |
| 7/12/99 | FL         | \$80.00      | 2.90         | \$232.00       | \$232.00        | ANALYZE AND ORGANIZE PROOFS OF CLAIMS FOR SUBMISSION TO THE CLAIMS REGISTER.                           |
| 7/12/99 | DATA       | \$25.00      | 3.30         | \$82.50        | \$82.50         | DATA ENTRY   |
| 7/12/99 | DATA       | \$25.00      | 5.00         | \$125.00       | \$125.00        | DATA ENTRY   |
| 7/12/99 | SB         | \$300.00     | 0.30         | \$90.00        | \$90.00         | ORGANIZE DOCS COLLECTION AND PRODUCTION.   |
| 7/13/99 | DATA       | \$25.00      | 1.00         | \$25.00        | \$25.00         | DATA ENTRY   |
| 7/13/99 | SB         | \$300.00     | 1.40         | \$420.00       | \$420.00        | ORGANIZE DOC REVIEW AND PRODUCTION ISSUES.   |
| 7/13/99 | DATA       | \$25.00      | 3.00         | \$75.00        | \$75.00         | DATA ENTRY   |
| 7/13/99 | OTO        | \$240.00     | 0.50         | \$120.00       | \$120.00        | CREATE AND PRINT INDEX FOR PROOFS OF CLAIM.  |
| 7/14/99 | DATA       | \$25.00      | 2.00         | \$50.00        | \$50.00         | DATE ENTRY.  |
| 7/15/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | RECORDS LOCATION REGARDING MOTION TO APPOINT A TRUSTEE.  |
| 7/19/99 | FL         | \$80.00      | 3.50         | \$280.00       | \$280.00        | ANALYZE AND ORGANIZE PROOFS OF CLAIMS FOR SUBMISSION TO THE DATA BASE AND THEN TO THE CLAIMS REGISTER. |

#1-Nov-01

Results for: Hennigan Bennett &amp; Durbin

Page 54 of 87

EXHIBIT

8

PAGE

28



## SECRETARIAL / CLERICAL FUNCTIONS

| Date    | Timekeeper | Rate     | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|----------|--------------|----------------|-----------------|--|
| 8/5/99  | FL         | \$80.00  | 1.00         | \$80.00        | \$80.00         | PREPARATION OF CALENDAR - B  |
| 8/5/99  | FL         | \$80.00  | 0.30         | \$24.00        | \$24.00         | ANALYZE AND ORGANIZE CORRESPONDENCE REGARDING CASE SCHEDULE - B  |
| 8/6/99  | DATA       | \$25.00  | 1.50         | \$37.50        | \$37.50         | DATA ENTRY INPUT REGARDING DOCUMENT INDEX  |
| 8/6/99  | DTO        | \$240.00 | 6.00         | \$1,440.00     | \$1,440.00      | EDIT, FORMAT, PRINT, COPY AND DISTRIBUTE CLAIMS REGISTER AND VARIOUS OTHER REPORTS.                    |
| 8/7/99  | FL         | \$80.00  | 1.20         | \$96.00        | \$96.00         | CALENDARING.   |
| 8/8/99  | FL         | \$80.00  | 1.60         | \$128.00       | \$128.00        | ANALYZE AND ORGANIZE PLEADINGS REGARDING FLETCHER.   |
| 8/8/99  | FL         | \$80.00  | 0.40         | \$32.00        | \$32.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING ADMINISTRATIVE DOCUMENTS.                                     |
| 8/9/99  | LR         | \$80.00  | 1.00         | \$80.00        | \$80.00         | ANALYZE AND ORGANIZE SERVICE COPY TO BE ADDED TO THE PROOF OF CLAIMS REGISTRY AS CLAIMS AGENT.         |
| 8/9/99  | FL         | \$80.00  | 0.50         | \$40.00        | \$40.00         | CLAIMS SENT TO CLIENT PER MS. WARD.  |
| 8/10/99 | RK         | \$150.00 | 1.00         | \$150.00       | \$150.00        | PREPARE INVENTORY OF BOXES AND INVENTORY OF BATES LABELLED DOCS RECEIVED TODAY FROM SMARTALKS OFFICES. |
| 8/11/99 | RK         | \$150.00 | 1.00         | \$150.00       | \$150.00        | ORGANIZE FURTHER DOC. FROM SMARTALKS DEPOSITORY TO BE BATES LABELLED AND COPIED.                       |
| 8/11/99 | FL         | \$80.00  | 1.50         | \$120.00       | \$120.00        | PRODUCE DOCS FOR MS WARD REGARDING CLAIMS RECONCILIATION.  |
| 8/12/99 | RK         | \$150.00 | 0.50         | \$75.00        | \$75.00         | PREPARE INVENTORIES REGARDING BOXES OF DOC KEPT AT HMB AND REGARDING NUMBER OF BOXES BATES LABELLED.   |
| 8/12/99 | FL         | \$80.00  | 0.50         | \$40.00        | \$40.00         | ANALYZE AND ORGANIZE CORRESPONDENCE REGARDING HOULIHAN LOKEY   |

04-Nov-01

Results for: Hennigan Bennett &amp; Detman

Page 57 of 87

EXHIBIT

8

PAGE

29

# SECRETARIAL / CLERICAL FUNCTIONS

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 9/3/99  | CXS        | \$80.00      | 2.10         | \$168.00       | \$168.00        | UPDATE CHANGES AND ADDITIONS IN PRIVILEGE LOG DATABASE FOR MSKONTOS. |
| 9/3/99  | LR         | \$80.00      | 3.00         | \$240.00       | \$240.00        | INPUT OF INFORMATION INTO THE PRIVILEGE LOG DATABASE.                |
| 9/3/99  | DL         | \$80.00      | 1.80         | \$144.00       | \$144.00        | CONTINUE LABEL AND ORGANIZE PRODUCTION BOXES.                        |
| 9/3/99  | DL         | \$80.00      | 1.70         | \$136.00       | \$136.00        | LABEL AND ORGANIZE PRODUCTION BOXES.                                 |
| 9/3/99  | DL         | \$80.00      | 0.70         | \$56.00        | \$56.00         | ACCOUNT FOR ALL PRODUCTION BOXES.                                    |
| 9/3/99  | LR         | \$80.00      | 2.50         | \$200.00       | \$200.00        | INPUT OF INFORMATION INTO THE PRIVILEGE LOG DATABASE.                |
| 9/4/99  | DL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | ACCOUNT FOR ALL PRODUCTION BOXES.                                    |
| 9/4/99  | DL         | \$80.00      | 1.70         | \$136.00       | \$136.00        | LABEL AND ORGANIZE PRODUCTION BOXES.                                 |
| 9/7/99  | DL         | \$80.00      | 1.40         | \$112.00       | \$112.00        | LABEL AND ORGANIZE BOXES FOR E&Y REVIEW.                             |
| 9/7/99  | DL         | \$80.00      | 1.50         | \$120.00       | \$120.00        | ORGANIZE FLAGGED DOCUMENTS FOR COPYING OF THE ATTORNEYS REVIEW.      |
| 9/7/99  | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | CALENDARING.   |
| 9/8/99  | DL         | \$80.00      | 2.70         | \$216.00       | \$216.00        | ORGANIZE DOCUMENTS IN WARROOM.                                       |
| 9/9/99  | DL         | \$80.00      | 1.60         | \$128.00       | \$128.00        | INDEX AND ORGANIZE DOCUMENTS FOR COPYING FROM E&Y REVIEW.            |
| 9/9/99  | DL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | ORGANIZE COPYING OF DOCUMENTS REVIEWED BY E&Y.                       |
| 9/10/99 | DL         | \$80.00      | 0.20         | \$16.00        | \$16.00         | ORGANIZE DOCUMENTS IN WAR ROOMS.                                     |
| 9/10/99 | DL         | \$80.00      | 0.70         | \$56.00        | \$56.00         | ORGANIZE THE PRODUCTION OF DOCUMENTS REVIEWED BY E&Y.                |
| 9/10/99 | DL         | \$80.00      | 1.60         | \$128.00       | \$128.00        | ORGANIZE BOXES BACK INTO THE ORIGINAL WAVES                          |
| 9/10/99 | DL         | \$80.00      | 1.00         | \$144.00       | \$144.00        | ORGANIZE BOXES FOR REVIEW OF MEETING MINUTES                         |

Page 67 of 87

Results for: Hennigan Bennett &amp; Duran

01-Nov-01

8

PAGE 30

**SECRETARIAL / CLERICAL FUNCTIONS**

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 9/30/98 | FL         | \$80.00      | 5.80         | \$472.00       | \$472.00        | IDENTIFY AND ORGANIZE PLEADINGS REGARDING NON-RESPONSIVE DOCS.   |
| 9/30/99 | JXS        | \$150.00     | 0.70         | \$105.00       | \$105.00        | REVIEW AND ORGANIZE AND LOG DOCS AND ARRANGE TO HAVE RELEVANT DOCS BATES LABELED.  |
| 10/1/99 | CXS        | \$80.00      | 0.30         | \$24.00        | \$24.00         | SEARCH DEPOSITORY DATABASE AND PRIVILEGE LOG DATABASE AND GENERATE REPORT.   |
| 10/1/99 | FL         | \$80.00      | 5.00         | \$400.00       | \$400.00        | PREPARE AND ORGANIZE FILES FOR AT&T REVIEW OF DOCS.  |
| 10/2/99 | FL         | \$80.00      | 5.00         | \$400.00       | \$400.00        | PREPARE AND ORGANIZE FILE FOR AT&T REVIEW OF DOCS.   |
| 10/2/99 | JXS        | \$150.00     | 7.50         | \$1,125.00     | \$1,125.00      | ORGANIZE DOC AND LOG BATES NUMBERS IN PREPARATION FOR PRODUCTION OF DOCS TO MUNSCH HART, HELLER RHEMAN, AND MILBERG WEISS. |
| 10/3/99 | FL         | \$80.00      | 2.20         | \$176.00       | \$176.00        | PREPARE AND ORGANIZE FILES FOR AT&T REVIEW OF DOCS.  |
| 10/4/99 | IJ         | \$150.00     | 1.10         | \$165.00       | \$165.00        | ORGANIZE PRODUCED DOC INTO BATES STAMP ORDER FOR AT&T REVIEW   |
| 10/4/99 | FL         | \$80.00      | 5.50         | \$440.00       | \$440.00        | PREPARE AND ORGANIZE FILES FOR AT&T REVIEW OF DOCS.  |
| 10/5/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING SCHEDULES.  |
| 10/5/99 | JXS        | \$150.00     | 1.30         | \$195.00       | \$195.00        | REVIEW DEWEY BALLANTINE BOXES FOR RELEVANCE AND ORGANIZE IN PREPARATION FOR COPYING AND BATES LABELING.                    |
| 10/5/99 | LR         | \$80.00      | 7.00         | \$560.00       | \$560.00        | ORGANIZE AND PREPARE FLAGGED DOCS FROM DOCUMENT PRODUCTION (WAVE 5) PRODUCTION.  |
| 10/6/99 | LR         | \$80.00      | 3.50         | \$280.00       | \$280.00        | CONTINUE TO LABEL CONFIDENTIAL DOCUMENTS IN WAVE 5 PRODUCTION.   |

04-Nov-01

Results for: Hennigan Bennett &amp; Dorman

Page 67 of 87

EXHIBIT

8

PAGE 31

## SECRETARIAL / CLERICAL FUNCTIONS

| Date     | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|----------|------------|--------------|--------------|----------------|-----------------|---|
| 10/6/99  | JXS        | \$150.00     | 0.90         | \$135.00       | \$135.00        | ORGANIZE NON-RESPONSIVE PRINTOUTS FROM ELECTRONICS FILES.                                   |
| 10/6/99  | CXS        | \$80.00      | 2.40         | \$192.00       | \$192.00        | UPDATE SMARTALK BOX TRACKING DATABASE WITH BOX SOURCE DESCRIPTIONS REQUESTED BY MS. STUECK. |
| 10/6/99  | LR         | \$80.00      | 3.50         | \$280.00       | \$280.00        | CONTINUE TO LABEL CONFIDENTIAL DOCS IN WAVE 5 PRODUCTION.                                   |
| 10/6/99  | LR         | \$80.00      | 1.00         | \$80.00        | \$80.00         | CONTINUE TO LABEL CONFIDENTIAL DOCS IN WAVE 5 PRODUCTION.                                   |
| 10/7/99  | FL         | \$80.00      | 1.20         | \$96.00        | \$96.00         | CALENDARING. - 3  |
| 10/7/99  | FL         | \$80.00      | 4.90         | \$392.00       | \$392.00        | IDENTIFY DOCS AND ORGANIZE FILES REGARDING CASE FOR PRODUCTION PURPOSES.                    |
| 10/8/99  | CXS        | \$80.00      | 1.80         | \$144.00       | \$144.00        | GENERATE SMARTALK DEPOSITORY INDEX REPORT AND FORMAT ELECTRONIC VERSION.                    |
| 10/8/99  | FL         | \$80.00      | 1.00         | \$80.00        | \$80.00         | PREPARATION OF CASE CALENDAR. - 2   |
| 10/8/99  | CXS        | \$80.00      | 0.60         | \$48.00        | \$48.00         | UPDATE SMARTALK CLAIMS REGISTER FOR MS. BOWMAN.   |
| 10/11/99 | CXS        | \$80.00      | 3.00         | \$240.00       | \$240.00        | UPDATE SMARTALK FILE TRACKING DATABASE WITH MICHE PROBLEM DOCS.                             |
| 10/11/99 | CXS        | \$80.00      | 1.30         | \$104.00       | \$104.00        | UPDATE SMARTALK FILE TRACKING WITH INDEXLIST FROM EED.                                      |
| 10/11/99 | DL         | \$80.00      | 3.50         | \$280.00       | \$280.00        | INDEX DOCS STAMPED CONFIDENTIAL BY AT&T.  |
| 10/11/99 | DL         | \$80.00      | 3.00         | \$240.00       | \$240.00        | CONTINUE TO INDEX DOCUMENTS STAMPED CONFIDENTIAL BY AT&T.                                   |
| 10/12/99 | DL         | \$80.00      | 3.50         | \$280.00       | \$280.00        | INDEX DOCUMENTS STAMPED CONFIDENTIAL BY AT&T.   |
| 10/12/99 | FL         | \$80.00      | 4.00         | \$320.00       | \$320.00        | PREPARE AND ORGANIZE DOCS FOR PRODUCTION PURPOSES.  |

## SECRETARIAL / CLERICAL FUNCTIONS

| Date     | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|----------|------------|--------------|--------------|----------------|-----------------|---|
| 11/5/99  | KSD        | \$150.00     | 0.50         | \$75.00        | \$90.00         | CALENDAR CRITICAL DATES RE FLETCHER ADVERSARY FROM YOUNG CUNAWAYS 10/31/99 MEMO.            |
| 11/5/99  | FL         | \$80.00      | 1.00         | \$80.00        | \$80.00         | PREPARATION OF CALENDAR. - B  |
| 11/6/99  | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | PREPARATION OF CASE CALENDAR. - B   |
| 11/10/99 | KSB        | \$150.00     | 0.70         | \$105.00       | \$105.00        | PREPARE CALENDAR ITEMS FROM 11/12/99 HEARINGS CONTINUED TO DECEMBER.                        |
| 11/10/99 | SS         | \$80.00      | 2.00         | \$160.00       | \$160.00        | PREPARE BOX NUMBER LIST FOR PRODUCTION TO WEISS, EHRLICH AND HARDT.                         |
| 11/11/99 | CXS        | \$80.00      | 0.50         | \$40.00        | \$40.00         | UPDATE SMARTALK PRIVILEGE LOGS AND GENERATE REPORT FOR TEMP ATTORNEY.                       |
| 11/11/99 | SS         | \$80.00      | 1.50         | \$120.00       | \$120.00        | REFILE SMARTALK DOCUMENTS.  |
| 11/11/99 | CXS        | \$80.00      | 0.10         | \$8.00         | \$8.00          | UPDATE SMARTALK BOX TRACKING DATABASE FOR MS. JOHNSON WITH REVISIONS TO FIELD AND REPORT.   |
| 11/11/99 | CXS        | \$80.00      | 0.30         | \$24.00        | \$24.00         | UPDATE SMARTALK BOX TRACKING DATABASE AND GENERATE REPORTS FOR MS. JOHNSON.                 |
| 11/11/99 | CXS        | \$80.00      | 0.50         | \$40.00        | \$40.00         | UPDATE SMARTALK BOX TRACKING REPORT FORMAT FOR MS. JOHNSON.                                 |
| 11/11/99 | CXS        | \$80.00      | 2.80         | \$224.00       | \$224.00        | UPDATE SMARTALK BOX TRACKING REPORT WITH BOX SIZE INFO AND GENERATE REPORT FOR MS. JOHNSON. |
| 11/12/99 | CXS        | \$80.00      | 0.10         | \$8.00         | \$8.00          | ANALYZE AND EXPORT SMARTALK CLAIMS TO EXCEL REQUESTED BY MS. BOWMAN.                        |
| 11/12/99 | CXS        | \$80.00      | 1.80         | \$144.00       | \$144.00        | GENERATE AND UPDATE REPRINT REPORTS ON SMARTALK ELECTRONIC FILE.                            |
| 11/12/99 | SS         | \$80.00      | 2.00         | \$160.00       | \$160.00        | INPUT DATA FROM LOG OF DOCUMENTS PRODUCED FOR WEISS, EHRLICH AND HARDT WAVES 1 THROUGH 8.   |
| 11/12/99 | CXS        | \$80.00      | 1.70         | \$136.00       | \$136.00        | GENERATE AND UPDATE REPRINT REPORTS ON SMARTALK ELECTRONIC FILE.                            |

Page 71 of 87

Results for: Hennigan Bennett &amp; Dorman

03 Nov-01

EXHIBIT

8

PAGE

33

## SECRETARIAL / CLERICAL FUNCTIONS

| Date     | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|----------|------------|--------------|--------------|----------------|-----------------|---|
| 11/30/99 | LR         | \$60.00      | 3.50         | \$280.00       | \$280.00        | RE-FILE ALL ORIGINALS INTO THEIR APPROPRIATE WAVE BOXES.  |
| 11/30/99 | LR         | \$80.00      | 3.50         | \$280.00       | \$280.00        | RE-FILE ALL ORIGINALS INTO THEIR APPROPRIATE WAVE BOXES.  |
| 11/30/99 | SS         | \$80.00      | 1.00         | \$80.00        | \$80.00         | CREATE NEW LABELS FOR VARIOUS PRICEWATERHOUSE COOPER BOXES.   |
| 11/30/99 | SS         | \$80.00      | 1.50         | \$120.00       | \$120.00        | COMBINE DUPLICATE PRICEWATERHOUSE COOPER BOXES BY DATES STAMP NUMBERS.                                      |
| 11/30/99 | TJ         | \$150.00     | 1.50         | \$225.00       | \$225.00        | REVIEW AND ORGANIZE BINDER CONTAINING MOTIONS IN THIS ACTION; REVISE INDEX RE FILED MOTIONS IN THIS ACTION. |
| 11/30/99 | JXS        | \$150.00     | 0.20         | \$30.00        | \$30.00         | ORGANIZE BATES LAFIELD ELECTRONIC FILES AND UPDATE BOX TRACKING DATABASE                                    |
| 11/30/99 | SS         | \$90.00      | 2.00         | \$180.00       | \$180.00        | COMBINE DUPLICATE WORLD WIDE DIRECT BOXES BY BATES STAMP NUMBERS.   |
| 12/1/99  | TP         | \$60.00      | 8.70         | \$522.00       | \$522.00        | REVIEW AND ORG. NON-RESPONSIVE BOXES MATERIALS AND PREPARE LABELS.  |
| 12/7/99  | JH         | \$175.00     | 1.30         | \$227.50       | \$227.50        | PULLED DOC TO BE REMOVED FROM PRIV. LOG FOR MS. KONTOS' REVIEW.   |
| 12/7/99  | CXS        | \$80.00      | 0.30         | \$24.00        | \$24.00         | UPDATE SMTK LOG DATABASE AND GENERATE REPORT.   |
| 12/8/99  | CXS        | \$80.00      | 3.80         | \$304.00       | \$304.00        | FORMAT AND GENERATE PRINTOUTS FOR SMTK ELEC. FILES.   |
| 12/9/99  | SS         | \$80.00      | 1.50         | \$120.00       | \$120.00        | PULL PRIVILEGE BOX FOR MR. HENNEFORTH'S REVIEW.   |
| 12/9/99  | SS         | \$60.00      | 1.50         | \$120.00       | \$120.00        | PULL PRIVILEGED BOXES FROM MR. HENNEFORTH'S REVIEW.   |
| 12/10/99 | SS         | \$60.00      | 2.50         | \$200.00       | \$200.00        | PULL PRIV. DOCS FOR MR. HENNEFORTH.   |
| 12/10/99 | SS         | \$80.00      | 1.50         | \$120.00       | \$120.00        | PULL PRIV. DOCS FOR MR. HENNEFORTH.   |

04-Nov-01

Results for: Hennigan Hennitt &amp; Dorman

Page 77 of 87

EXHIBIT

8

PAGE

34

**SECRETARIAL / CLERICAL FUNCTIONS**

| <i>Date</i> | <i>Timekeeper</i> | <i>Rate Charged</i> | <i>Time Charged</i> | <i>Amount Charged</i> | <i>Amount Adjusted</i> | <i>Description</i>   |
|-------------|-------------------|---------------------|---------------------|-----------------------|------------------------|--|
| 5/11/00     | MR                | \$85.00             | 2.20                | \$187.00              | \$187.00               | ENTER DATA FOR CALLING CARD CONTRACT INFO NOT INCLUDED ON ORIG LIST      |
| 5/11/00     | MR                | \$85.00             | 0.70                | \$59.50               | \$59.50                | UPDATE CALLING CARD INDEX WIREV. & CORRECTIONS AGAINST ORIG. COPY        |
| 5/12/00     | MR                | \$85.00             | 3.50                | \$297.50              | \$297.50               | UPDATE CALLING CARD INDEX WIREV. AND CORRECTIONS AGAINST ORIG. COPY      |
| 6/12/00     | MR                | \$85.00             | 3.50                | \$297.50              | \$297.50               | ENTER DATA FOR CALLING CARD CONTRACT INFO NOT INCLUDED ON ORIG. LIST     |
| 6/15/00     | MR                | \$85.00             | 2.70                | \$229.50              | \$229.50               | ENTER DATA FOR CALLING CARD CONTRACT INFO NOT INCLUDED ON ORIG. LIST     |
| 5/15/00     | MR                | \$85.00             | 1.20                | \$102.00              | \$102.00               | UPDATE CALLING CARD INDEX WIREV AND CORRECTIONS AGAINST ORIG. COPY       |
| 5/16/00     | TJ                | \$155.00            | 0.10                | \$15.50               | \$15.50                | CALENDAR REV DATES FOR SHAREHOLDERS GROUP                                |
| 5/17/00     | MR                | \$85.00             | 3.50                | \$297.50              | \$297.50               | UPDATE CALLING CARD INDEX WIREV. AND CORRECTIONS AGAINST ORIG COPY       |
| 5/17/00     | MR                | \$85.00             | 3.50                | \$297.50              | \$297.50               | ENTER DATA FOR CALLING CARD CONTRACT INFO NOT INCLUDED ON ORIG LIST      |
| 5/18/00     | MR                | \$85.00             | 1.60                | \$136.00              | \$136.00               | UPDATE CALLING CARD INDEX WIREV AND CORRECTIONS AGAINST ORIG COPY        |
| 5/18/00     | MR                | \$85.00             | 2.10                | \$178.50              | \$178.50               | ENTER DATA FOR CALLING CARD CONTRACT INFO NOT INCLUDED ON ORIG LIST      |
| 5/22/00     | TJ                | \$155.00            | 1.00                | \$155.00              | \$155.00               | UPDATE INDEX CONTAINING BOXES THAT HAVE BEEN SCANNED                     |
| 5/31/00     | MR                | \$85.00             | 3.00                | \$255.00              | \$255.00               | UPDATE INDEX FOR BOXES AGAINST BOXES THAT WERE PREPARED FOR SHAREHOLDERS |
| 6/6/00      | KSB               | \$155.00            | 1.10                | \$170.50              | \$170.50               | ORGANIZE CLAIMS ON RESPONSIBILITY REPORT                                 |
| 6/16/00     | KSB               | \$155.00            | 1.40                | \$217.00              | \$217.00               | ORGANIZE BALLOTS BY PLAN CLASS   |

Page 80 of 87

Results for: Henselgen Bennett &amp; Dorman

04-Nov-01

EXHIBIT

8

PAGE

35

## SECRETARIAL / CLERICAL FUNCTIONS

| Date     | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|----------|------------|--------------|--------------|----------------|-----------------|--|
| 6/16/00  | KSB        | \$155.00     | 1.60         | \$248.00       | \$248.00        | ORGANIZE BALLOTS BY MSC REPORT   |
| 6/27/00  | MR         | \$85.00      | 2.50         | \$212.50       | \$212.50        | DRAFT INDEX OF DOCS FOR BINDERS  |
| 7/10/00  | KSB        | \$155.00     | 1.30         | \$201.50       | \$201.50        | ORGANIZE DOCS RE BALLOTS BY PLAN CLASS   |
| 7/28/00  | KSB        | \$155.00     | 0.30         | \$46.50        | \$46.50         | PREPARE CALENDAR ITEM REGARDING CONTINUED STATUS CONFERENCE.   |
| 8/1/00   | TJ         | \$155.00     | 1.20         | \$186.00       | \$186.00        | PREP INDEX OF 2 FULL BOXES OF POST 1/1989 DOCS FOR UPLOADING ONTO DATABASE   |
| 8/3/00   | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ANALYZE AND ORGANIZE PLEADINGS RE AUCTION  |
| 8/9/00   | AW         | \$140.00     | 4.40         | \$616.00       | \$616.00        | ORGANIZE AND ASSEMBLE ADDITIONAL SMARTALK DOCS FOR PRODUCTION TO INTERINE  |
| 8/11/00  | AW         | \$140.00     | 0.80         | \$112.00       | \$112.00        | ORGANIZE AND ASSEMBLY OF DOCS FOR PRODUCTION   |
| 8/22/00  | AW         | \$140.00     | 3.20         | \$448.00       | \$448.00        | ORGANIZE AND ASSEMBLY OF KEY DOCS PURSUANT TO CONF W KONTOS  |
| 8/23/00  | AW         | \$140.00     | 2.90         | \$406.00       | \$406.00        | ORGANIZE AND ASSEMBLY OF KEY DOCS  |
| 8/24/00  | TJ         | \$155.00     | 0.10         | \$15.50        | \$15.50         | EMAIL COPY OF MEMO TO BERGMAN CONTAINING THE BATES RANGES OF THE SIX CDS CONTAINING USER DOCS                          |
| 9/11/00  | JXS        | \$155.00     | 0.10         | \$15.50        | \$15.50         | EMAIL TO LYONS RE BATES PREFIX LISTING   |
| 10/2/00  | RK         | \$155.00     | 1.50         | \$232.50       | \$232.50        | ORGANIZE COPIES OF ALL REDACTED DOCS PRODUCED TO AT&T FOR REV AND ANAL BY KOENIG IN FINALIZING PRIVILEGE REDACTION LOG |
| 10/5/00  | RK         | \$155.00     | 1.50         | \$232.50       | \$232.50        | ORGANIZE NUMEROUS DOCS TO BE PRODUCED TO AT&T RE FIRST REQ FOR PRODUCTION  |
| 10/10/00 | LK         | \$255.00     | 0.40         | \$102.00       | \$102.00        | ORGANIZE PRICED DOCS RE INTRINE  |
| 10/18/00 | RK         | \$155.00     | 1.00         | \$155.00       | \$155.00        | ORGANIZE PREVIOUSLY REDACTED DOCS TO BE PRODUCED TO BRYAN  |

Page 81 of 87

Results for: Herman Bennett &amp; Dorman

04-Nov-01

EXHIBIT

8

PAGE 36



## SECRETARIAL / CLERICAL FUNCTIONS

| Date     | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|----------|------------|--------------|--------------|----------------|-----------------|---|
| 10/27/00 | CMS        | \$90.00      | 3.00         | \$270.00       | \$270.00        | UPDATE SMARTALK FILE TRACKING DATABASE WITH PROBLEMS DOCUMENTS.                                     |
| 10/24/00 | RK         | \$155.00     | 0.30         | \$46.50        | \$46.50         | ORGANIZE FURTHER DOCS TO BE FORWARDED TO AT&T RE RESPONSE TO FIRST REQ FOR PRODUCTION               |
| 10/25/00 | RK         | \$155.00     | 0.70         | \$108.50       | \$108.50        | ORGANIZE FURTHER DOCS TO BE PRODUCED TO AT&T  |
| 10/28/00 | DL         | \$85.00      | 3.00         | \$255.00       | \$255.00        | ORGANIZE BOXES FOR PRODUCTION TO MUSCH HARDT.   |
| 10/30/00 | RK         | \$155.00     | 0.50         | \$77.50        | \$77.50         | ORGANIZE ORIGINAL SET OF DOCS PRODUCED TO AT&T FOR ONGOING REFERENCE                                |
| 10/30/00 | PK         | \$155.00     | 0.50         | \$77.50        | \$77.50         | ORGANIZE 5 BOXES OF DOCS TO BE RETURNED TO ACCOUNTANTS AFTER REVIEW FOR POSSIBLE PRODUCTION TO AT&T |
| 12/1/00  | JB         | \$50.00      | 0.40         | \$20.00        | \$20.00         | SEND COPY OF CLAIM NO. 1445 TO MR. COLVIN AT MEADE MONGER CONSULTANTS                               |
| 12/6/00  | MR         | \$85.00      | 1.50         | \$127.50       | \$127.50        | INDEX NON-RESPONSE AND PRIVILEGE DOCUMENTS FROM ATTORNEYS WORK PRODUCT                              |
| 12/6/00  | TJ         | \$155.00     | 2.00         | \$310.00       | \$310.00        | PULL DOCUMENTS REGARDING SEC PRODUCTION   |
| 12/8/00  | TJ         | \$155.00     | 2.50         | \$387.50       | \$387.50        | PULL PRIVILEGE DOCUMENTS IN RESPONSE TO SEC PRODUCTION  |
| 12/12/00 | TJ         | \$155.00     | 2.20         | \$341.00       | \$341.00        | ORGANIZE PRIVILEGE REDWELLS BY PRODUCTION BOX NUMBER AND LABEL BOXES                                |
| 12/12/00 | TJ         | \$155.00     | 2.20         | \$341.00       | \$341.00        | ORGANIZE PRIVILEGE REDWELLS BY PRODUCTION BOX NUMBER AND LABEL BOXES                                |
| 12/12/00 | TJ         | \$155.00     | 2.20         | \$341.00       | \$341.00        | ORGANIZE PRIVILEGE REDWELLS BY PRODUCTION BOX NUMBER AND LABEL BOXES                                |
| 12/13/00 | TJ         | \$155.00     | 4.00         | \$620.00       | \$620.00        | ORGANIZE PRIVILEGE REDWELLS BY PRODUCTION BOX NUMBER AND LABEL BOXES.                               |

**SECRETARIAL / CLERICAL FUNCTIONS**

| Date          | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted     | Description  |
|---------------|------------|--------------|--------------|----------------|---------------------|--|
| 3/28/01       | CXS        | \$100.00     | 1.00         | \$100.00       | \$100.00            | GENERATE PRODUCTION CD COPIES AND LABEL FOR MS. KONTOS.  |
| 3/30/01       | MR         | \$90.00      | 1.50         | \$135.00       | \$135.00            | ADD OFFSITE STORAGE FACILITY NUMBERS TO LIST IN PREPARATION FOR DOCUMENT REVIEW.                               |
| 4/2/01        | CXS        | \$100.00     | 0.40         | \$40.00        | \$40.00             | UPDATE DATABASE WITH NEW INTERNAL COMMENTS FIELD IN THE FORMS.   |
| 4/2/01        | MR         | \$90.00      | 3.00         | \$270.00       | \$270.00            | UPDATE AND CHECK ACCURACY OF PRODUCTION BOX LISTS IN PREPARATION FOR SHIPMENT TO TEXAS.                        |
| 4/19/01       | TJ         | \$165.00     | 2.80         | \$462.00       | \$462.00            | PREPARE 68 BOXES OF PRODUCTION COPY SETS FOR SHIPMENT TO DALLAS.   |
| 4/19/01       | TJ         | \$165.00     | 2.80         | \$462.00       | \$462.00            | PREPARE 68 BOXES OF PRODUCTION COPY SETS FOR SHIPMENT TO DALLAS.   |
| 4/24/01       | TJ         | \$165.00     | 1.70         | \$280.50       | \$280.50            | UPDATE SMAR TALK DATABASE TO REFLECT ALL RESPONSE BOXES AS BEING IN THE POSSESSION ON THE CREDITORS COMMITTEE. |
| 5/22/01       | TJ         | \$165.00     | 5.00         | \$825.00       | \$825.00            | REVIEW AND LABEL APPROPRIATE ELECTRONIC EED BOXES FOR SHREDDING.   |
| 5/22/01       | TJ         | \$165.00     | 5.00         | \$825.00       | \$825.00            | REVIEW AND LABEL APPROPRIATE ELECTRONIC EED BOXES FOR SHREDDING.   |
| 6/1/01        | CXS        | \$100.00     | 0.40         | \$40.00        | \$40.00             | REVIEW EMAIL PST FILE WITH MS. JOHNSON AND ROUTE FILES TO OUTLOOK FOR REVIEW PURPOSES.                         |
| <b>TOTALS</b> |            |              |              | <b>1287.50</b> | <b>\$122,725.65</b> | <b>\$121,365.65</b>  |

Summary for Code = SECRETARIAL / CLERICAL FUNCTIONS (579 detail records)

EX-100

EX-100

38

# DUPLICATION OF EFFORT

| Date     | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|----------|------------|--------------|--------------|----------------|-----------------|--|
| 4/6/99   | JOU        | \$300.00     | 0.80         | \$240.00       | \$240.00        | REVIEW AND REVISE COMPLAINT REGARDING FLETCHER                     |
| 4/6/99   | JOU        | \$300.00     | 0.20         | \$60.00        | \$60.00         | REVIEW DRAFT NOTICE OF CURE HEARINGS.                              |
| 4/6/99   | SB         | \$300.00     | 0.40         | \$120.00       | \$120.00        | REVISE COMPLAINT REGARDING FLETCHER.                               |
| 4/6/99   | JOU        | \$300.00     | 3.50         | \$1,050.00     | \$1,050.00      | REVIEW AND REVISE LATEST DRAFT OF FLETCHER COMPLAINT.              |
| 4/7/99   | SB         | \$300.00     | 1.90         | \$570.00       | \$570.00        | REVISE AND FINALIZE COMPLAINT FOR FILING REGARDING FLETCHER.       |
| 4/7/99   | BB         | \$445.00     | 0.20         | \$89.00        | \$89.00         | ANALYSIS OF CURE NOTICE.   |
| 7/28/99  | DJO        | \$240.00     | 2.00         | \$480.00       | \$480.00        | PREPARE REVISIONS TO BAR DATE CLAIMS REGISTER.                     |
| 7/28/99  | KSB        | \$150.00     | 3.50         | \$525.00       | \$525.00        | PREPARE REVISION TO BAR DATE CLAIMS REGISTER.                      |
| 12/20/99 | LK         | \$230.00     | 5.00         | \$1,150.00     | \$1,150.00      | REVISE FACTUAL SUMMARY AND UNDISPUTED FACTS.                       |
| 12/21/99 | JH         | \$175.00     | 3.30         | \$577.50       | \$577.50        | REVISE MOTION FOR SUMMARY JUDGMENT.                                |
| 12/23/99 | SB         | \$300.00     | 3.10         | \$930.00       | \$930.00        | REVISE MOTION FOR SUMMARY JUDGMENT.                                |
| 12/23/99 | JXS        | \$150.00     | 0.70         | \$105.00       | \$105.00        | REVIEW AND REVISE MOTION FOR SUMMARY JUDGMENT.                     |
| 1/27/99  | LK         | \$230.00     | 4.00         | \$920.00       | \$920.00        | REVIEW AND REVISE BRIEF IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT. |
| 12/27/99 | SB         | \$300.00     | 1.10         | \$330.00       | \$330.00        | REVISE SUMMARY JUDGMENT MOTION.                                    |
| 12/28/99 | LK         | \$230.00     | 4.00         | \$920.00       | \$920.00        | REVIEW AND REVISE BRIEF IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT. |
| 8/8/00   | RLP        | \$435.00     | 3.70         | \$1,609.50     | \$1,609.50      | REVIEW & REVISE ANSWER TO COUNTERCLAIM                             |
| 8/8/00   | JK         | \$275.00     | 8.00         | \$2,200.00     | \$2,200.00      | DRAFT & REVISE ANSWER TO COUNTERCLAIMS; LOCATE AND REVIEW KEY DOCS |
| 8/9/00   | JK         | \$275.00     | 3.00         | \$825.00       | \$825.00        | DRAFT & REVISE ANSWER TO COUNTERCLAIMS                             |

04-Nov-01.

Results for: Henaligan Bennett &amp; Dorman

Page 3 of 87

EXHIBIT

8

EXHIBIT

39

# QUESTIONABLE LEGAL RESEARCH

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 1/6/99  | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | RESEARCH PER MR. JOHNSON REGARDING BAR DATE  |
| 1/20/99 | JOU        | \$300.00     | 0.90         | \$270.00       | \$270.00        | RESEARCH REGARDING 366 ISSUES AND CASH COLLATERAL USE.   |
| 1/21/99 | CS         | \$215.00     | 5.30         | \$1,139.50     | \$1,139.50      | RESEARCH SECTION 365(E) AND TERMINATION CLAUSES.   |
| 1/21/99 | JOU        | \$300.00     | 0.40         | \$120.00       | \$120.00        | RESEARCH REGARDING 366 ISSUE.  |
| 1/21/99 | JOU        | \$300.00     | 0.50         | \$150.00       | \$150.00        | RESEARCH REGARDING ADEQUATE PROTECTION ISSUES REGARDING LOCK BOX ARRANGEMENTS AND ISSUES.          |
| 1/22/99 | KSB        | \$150.00     | 1.10         | \$165.00       | \$165.00        | RESEARCH COURT DOCKET FOR SMARTALK AND ALL TWENTY DEBTORS  |
| 1/22/99 | GKJ        | \$215.00     | 0.40         | \$86.00        | \$86.00         | TELEPHONE CONFERENCES WITH MR. JOHNSTON REGARDING RESEARCH ON PROPERTY OF THE ESTATE.              |
| 1/22/99 | GKJ        | \$215.00     | 2.20         | \$473.00       | \$473.00        | RESEARCH REGARDING SHAREHOLDER ACTIONS AND PROPERTY OF THE ESTATE                                  |
| 1/22/99 | CS         | \$215.00     | 2.90         | \$623.50       | \$623.50        | RESEARCH REGARDING SECTIONS 365(E) AND EXECUTORY CONTRACTS   |
| 1/22/99 | JOU        | \$300.00     | 2.20         | \$660.00       | \$660.00        | RESEARCH REGARDING CASH COLLATERAL AND PROPERTY OF THE ESTATE.                                     |
| 2/1/99  | JOU        | \$300.00     | 0.40         | \$120.00       | \$120.00        | RESEARCH REGARDING AUTOMATIC STAY AND EXECUTORY CONTRACTS FOR MOOREL                               |
| 2/1/99  | TBW        | \$215.00     | 0.30         | \$64.50        | \$64.50         | RESEARCH REGARDING AUTHORITY OF ARBITRATOR TO ISSUE PRELIMINARY INJUNCTION DESPITE AUTOMATIC STAY. |
| 2/1/99  | GKJ        | \$215.00     | 0.50         | \$107.50       | \$107.50        | RESEARCH REGARDING EQUITY COMMITTEES.  |
| 2/1/99  | TBW        | \$215.00     | 2.20         | \$473.00       | \$473.00        | RESEARCH AND REVIEW CASE LAW REGARDING EFFECT OF STAY.   |

04-Nov-01

Results for: Hennigan Bennett &amp; Durman

Page 23 of 87

EXHIBIT

8

PAGE

40

# QUESTIONABLE LEGAL RESEARCH

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 2/2/99  | JA         | \$350.00     | 0.80         | \$280.00       | \$280.00        | RESEARCH REGARDING LIEN PRIMING-SPLITTING REGARDING FLETCHER   |
| 3/1/99  | RK         | \$150.00     | 0.50         | \$75.00        | \$75.00         | PERFORM RESEARCH TO LOCATE ADDRESS OF GREAT PLAINS SOFTWARE TO BE INCLUDED IN SCHEDULE G                                 |
| 3/2/99  | MC         | \$368.00     | 2.80         | \$868.00       | \$868.00        | LEGAL RESEARCH REGARDING JOINT DEFENSE AGREEMENT   |
| 3/4/99  | RK         | \$150.00     | 0.20         | \$30.00        | \$30.00         | PERFORM RESEARCH REGARDING LOCATION OF LAW FIRMS CITED IN RESPONSE TO STATEMENT OF FINANCIAL AFFAIRS NUMBER 4A           |
| 3/4/99  | FL         | \$88.00      | 1.10         | \$88.00        | \$88.00         | RESEARCH REGARDING ASSET DISOLUTION, PER MR. JOHNSTON  |
| 3/5/99  | GKJ        | \$215.00     | 1.00         | \$215.00       | \$215.00        | RESEARCH REGARDING ASSIGNABILITY OF PATENT CONTRACTS   |
| 3/6/99  | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | RESEARCH REGARDING CITED CASES   |
| 3/8/99  | RK         | \$150.00     | 2.30         | \$345.00       | \$345.00        | PERFORM RESEARCH TO DETERMINE INFORMATION ON OPPOSING COUNSEL TO BE INCLUDED IN STATEMENT OF FINANCIAL AFFAIRS NUMBER 4A |
| 3/9/99  | SB         | \$300.00     | 2.10         | \$630.00       | \$630.00        | RESEARCH AND ANALYZE BANKRUPTCY CODE PROCEDURES REGARDING AVOIDANCE OF PREFERENTIAL TRANSFER                             |
| 3/10/99 | GKJ        | \$215.00     | 3.00         | \$645.00       | \$645.00        | RESEARCH VARIOUS ISSUES FOR REPLY MOTION TO OBJECTIONS TO ASSUMPTION AND ASSIGNMENT OF CONTRACTS                         |
| 3/11/99 | GKJ        | \$215.00     | 3.00         | \$645.00       | \$645.00        | RESEARCH VARIOUS ISSUES FOR REPLY MOTION TO OBJECTIONS TO ASSUMPTION AND ASSIGNMENT OF CONTRACTS                         |
| 3/11/99 | JOJ        | \$300.00     | 1.80         | \$540.00       | \$540.00        | RESEARCH REGARDING REPLY REGARDING CURE MOTION   |

# QUESTIONABLE LEGAL RESEARCH

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 3/13/99 | JH         | \$100.00     | 2.50         | \$250.00       | \$250.00        | RESEARCH AND ANALYSIS OF VOIDING A SECURITY INTEREST AS A PREFERENCE UNDER THEORIES OF NOT WITHIN THE NEW VALUE EXCEPTION AND THAT THE SECURITY WAS FOR PRIOR LOANS. |
| 3/15/99 | JOJ        | \$300.00     | 2.00         | \$600.00       | \$600.00        | REVISE REPLY TO OBJECTIONS TO SALE AND RESEARCH REGARDING SAME.  |
| 3/16/99 | SB         | \$300.00     | 2.30         | \$690.00       | \$690.00        | RESEARCH AND ANALYZE CASE LAW REGARDING AVOIDANCE OF PREFERENCES.  |
| 3/16/99 | JH         | \$100.00     | 2.00         | \$200.00       | \$200.00        | RESEARCH AND ANALYSIS OF VOIDING A SECURITY INTEREST AS A PREFERENCE UNDER THEORIES OF NOT WITHIN THE NEW VALUE EXCEPTION AND THAT THE SECURITY WAS FOR PRIOR LOANS. |
| 3/16/99 | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | RESEARCH REGARDING REPLY TO OBJECTION OF ASSUMPTION AND ASSIGNMENT OF EXECUTORY CONTRACTS PER MR. JONES.   |
| 3/17/99 | JH         | \$100.00     | 3.60         | \$360.00       | \$360.00        | RESEARCH AND ANALYSIS OF VOIDING A SECURITY INTEREST AS A PREFERENCE UNDER THEORIES OF NOT WITHIN THE NEW VALUE EXCEPTION AND THAT THE SECURITY WAS FOR PRIOR LOANS. |
| 3/19/99 | SB         | \$300.00     | 3.20         | \$960.00       | \$960.00        | RESEARCH AND ANALYZE CASE LAW REGARDING THE LEGAL DIMENSIONS AND TREATMENT OF SUBSCRIPTION AGREEMENT UNDER SECTION 101 AND 510 OF BANKRUPTCY CODE.                   |
| 3/19/99 | SB         | \$300.00     | 2.80         | \$840.00       | \$840.00        | RESEARCH, REVIEW AND ANALYZE LAW REGARDING SUBORDINATION UNDER 510(B) AND 510(C).  |
| 3/20/99 | SB         | \$300.00     | 3.30         | \$990.00       | \$990.00        | RESEARCH AND ANALYZE CASE LAW REGARDING SUBROGATION OF CLAIMS PURSUANT TO 510(C) OF THE BANKRUPTCY CODE.   |
| 3/22/99 | SB         | \$300.00     | 0.80         | \$240.00       | \$240.00        | RESEARCH AND ANALYZE LAW REGARDING PREFERENCE BETWEEN CREDITORS.   |

Page 26 of 87

Results for: Hennigan, Barnett &amp; Norman

04-Nov-01

EXHIBIT

8

PAGE

42

**QUESTIONABLE LEGAL RESEARCH**

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 3/26/99 | LK         | \$230.00     | 2.50         | \$575.00       | \$575.00        | RESEARCH NY COMMON LAW REGARDING ABILITY OF CORPORATION TO ISSUE DIVIDENDS OR DIST. SHARES UPON INSOLVENCY OF CORP.   |
| 3/26/99 | JOJ        | \$300.00     | 0.70         | \$210.00       | \$210.00        | RESEARCH REGARDING RULE 56(f) AND HOUJIAN APPLICATION. <span style="float: right;">A</span>   |
| 3/26/99 | LK         | \$230.00     | 2.50         | \$575.00       | \$575.00        | RESEARCH NEW YORK LAW REGARDING APP OF CONTRACTUAL CHOICE OF LAW PROVISION TO SHARE DISTRIBUTION OR REPURCHASE BY FOREIGN CORPS. <span style="float: right;">A</span> |
| 3/26/99 | LK         | \$230.00     | 1.00         | \$230.00       | \$230.00        | RESEARCH WHETHER NY AND/OR CALIFORNIA FOLLOW UNIFORM FRAUD TRANSFER ACT OR NY FRAUDULENT CONVEYANCE ACT.  |
| 3/27/99 | LK         | \$230.00     | 2.00         | \$460.00       | \$460.00        | RESEARCH CALIFORNIA STATUTORY LAW REGARDING ABILITY OF CORP. TO ISSUE DIVIDENDS OR DIST. SHARES UPON INSOLVENCY OF CORP.  |
| 3/27/99 | LK         | \$230.00     | 2.00         | \$460.00       | \$460.00        | RESEARCH NY STATUTORY LAW REGARDING ABILITY OF CORP. TO ISSUE DIVIDENDS OR DISTRIBUTUTE SHARES UPON INSOLVENCY OF CORP.   |
| 3/27/99 | LK         | \$230.00     | 2.00         | \$460.00       | \$460.00        | RESEARCH CALIFORNIA COMMON LAW REGARDING ABILITY OF CORPORATION TO ISSUE DIVIDENDS OR DISTRIBUTUTE SHARES UPON INSOLVENCY OF CORPORATION.                             |
| 3/27/99 | LK         | \$230.00     | 2.00         | \$460.00       | \$460.00        | RESEARCH NEW YORK COMMON LAW REGARDING ABILITY OF CORPORATION TO ISSUE DIVIDENDS OR DISTRIBUTUTE SHARES UPON INSOLVENCY OF CORPORATION.                               |
| 3/28/99 | LK         | \$230.00     | 1.00         | \$230.00       | \$230.00        | RESEARCH NY LAW REGARDING GUARANTEE BY CORP. AS TO FUTURE DISTRIBUTION OF SHARES.   |
| 3/28/99 | LK         | \$230.00     | 1.00         | \$230.00       | \$230.00        | RESEARCH RECENT NY CASES ARISING IN BANKRUPTCY CONTEXT REGARDING REPURCHASE OF SHARES BY INSOLVENT CORP.  |

# QUESTIONABLE LEGAL RESEARCH

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 3/28/99 | LK         | \$230.00     | 3.00         | \$690.00       | \$690.00        | RESEARCH DEFINITIONS OF DIVIDEND AND DISTRIBUTION UNDER NY LAW AND WHETHER CONSIDERATION IS REQUIRED UPON DISTRIBUTION OF SHARES OR DIVIDEND ISSUANCE. |
| 3/28/99 | LK         | \$230.00     | 2.00         | \$460.00       | \$460.00        | RESEARCH CALIFORNIA LAW REGARDING EFFECT REMEDY FOR ISSUANCE OF PREFERENTIAL SHARES IN VIOLATION OF STATUTE.   |
| 3/28/99 | FL         | \$80.00      | 0.80         | \$48.00        | \$48.00         | RESEARCH REGARDING SALE OF ASSETS. -- B  |
| 3/28/99 | LK         | \$230.00     | 2.00         | \$460.00       | \$460.00        | RESEARCH NY LAW REGARDING EFFECT REMEDY FOR ISSUANCE OF PREFERENTIAL SHARES IN VIOLATION OF STATUTE. -- F  |
| 3/29/99 | CS         | \$215.00     | 0.80         | \$172.00       | \$172.00        | RESEARCH REGARDING STANDARDS TO APPROVE ASSETS SALES FOR FRANKLINHAM MOTION  |
| 3/29/99 | LK         | \$230.00     | 3.00         | \$690.00       | \$690.00        | RESEARCH CALIFORNIA LAW REGARDING GUARANTEE BY CORP. AS TO FUTURE DISTR. OF SHARES.  |
| 3/29/99 | LK         | \$230.00     | 3.00         | \$690.00       | \$690.00        | RESEARCH NY LAW REGARDING GUARANTEE BY CORPORATION AS TO FUTURE DISTRIBUTION OF SHARES.  |
| 3/29/99 | LK         | \$230.00     | 1.50         | \$345.00       | \$345.00        | RESEARCH NY LAW REGARDING EFFECT REMEDY FOR ISSUANCE OF PREFERENTIAL SHARES IN VIOLATION OF STATUTE.   |
| 3/29/99 | LK         | \$230.00     | 1.50         | \$345.00       | \$345.00        | RESEARCH CALIFORNIA LAW REGARDING EFFECT REMEDY FOR ISSUANCE OF PREFERENTIAL SHARES IN VIOLATION OF STATUTE.   |
| 3/30/99 | JOL        | \$300.00     | 0.80         | \$240.00       | \$240.00        | RESEARCH REGARDING REPLY BRIEF REGARDING HOUJIAN LOKEY EMPLOYMENT.   |
| 3/30/99 | MC         | \$310.00     | 4.70         | \$1,457.00     | \$1,457.00      | LEGAL RESEARCH REGARDING JOINT DEFENSE AGREEMENT. -- B   |
| 4/2/99  | FI         | \$80.00      | 0.90         | \$72.00        | \$72.00         | RESEARCH IN PREP. FOR CORRESP. TO BE SENT TO MS. CAMPBELL RE SALE MOTIONS AND OTHER DOC RELATING TO THE SALE.  |

06-Nov-01

Results for: Hennigan Hennett &amp; Dorman

Page 29 of 87

EXHIBIT

8

PAGE

44



## QUESTIONABLE LEGAL RESEARCH

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 4/5/99  | LK         | \$230.00     | 4.00         | \$920.00       | \$920.00        | RESEARCH UNDER NEW YORK AND CALIFORNIA LAW REGARDING WHETHER DEFAULT IN FIRST PAYMENTS ARE ENFORCEABLE  |
| 4/5/99  | RK         | \$150.00     | 0.30         | \$45.00        | \$45.00         | PERFORM RESEARCH REGARDING DESIGNATED AGENT OF SERVICE FOR FLETCHER INTERNATIONAL   |
| 4/6/99  | LK         | \$230.00     | 3.50         | \$805.00       | \$805.00        | RESEARCH UNDER CALIFORNIA LAW REGARDING WHETHER DEFAULT PAYMENTS ARE ENFORCEABLE  |
| 4/7/99  | LK         | \$230.00     | 3.00         | \$690.00       | \$690.00        | RESEARCH UNDER CALIFORNIA LAW REGARDING COURTS INTERPRETATION OF FRAUDULENT TRANSFER STATUTE II E WHETHER INTENT REQUIRED FOR ALL FRAUDULENT TRANSFER |
| 4/7/99  | JOL        | \$300.00     | 0.40         | \$120.00       | \$120.00        | RESEARCH REGARDING REPLY REGARDING CENTURYTEL MOTION FOR RELIEF FROM STAY   |
| 4/13/99 | LK         | \$230.00     | 1.50         | \$345.00       | \$345.00        | RESEARCH WHETHER NEW YORK STATE COURTS WILL APPLY DECISIONS OF FOREIGN CORPORATION  |
| 4/14/99 | LK         | \$230.00     | 3.50         | \$805.00       | \$805.00        | REVIEW AND RESEARCH DELAWARE COURT CHOICE OF LAW ANALYSIS   |
| 4/19/99 | GKJ        | \$215.00     | 0.30         | \$64.50        | \$64.50         | RESEARCH REGARDING CLAIMS AGENTS FOR MR. JOHNSTON   |
| 4/19/99 | GKJ        | \$215.00     | 0.30         | \$64.50        | \$64.50         | RESEARCH REGARDING CREATION OF BAR DATE NOTICE FOR PUBLICATION AND FOR MAILING TO ALL CREDITORS   |
| 4/20/99 | GKJ        | \$215.00     | 3.50         | \$752.50       | \$752.50        | RESEARCH REGARDING CURE PAYMENTS, ATTORNEYS FEES, AND ASSUMPTION AND ASSIGNMENT OF UNEXPIRED LEASES   |
| 4/21/99 | GKJ        | \$215.00     | 0.70         | \$150.50       | \$150.50        | RESEARCH REGARDING ADEQUATE ASSURANCE OF SUBLEASE   |
| 4/21/99 | JOL        | \$300.00     | 0.40         | \$120.00       | \$120.00        | RESEARCH REGARDING LATE FEES AND ATTORNEYS FEES REGARDING CURE REGARDING STEELCASE  |

- E

Page 38 of 87

Results for: Hennigan Bennett &amp; Dorman

04-Nov-01

CHS

8

PAGE

45

**QUESTIONABLE LEGAL RESEARCH**

| <i>Date</i> | <i>Timekeeper</i> | <i>Rate Charged</i> | <i>Time Charged</i> | <i>Amount Charged</i> | <i>Amount Adjusted</i> | <i>Description</i>  |
|-------------|-------------------|---------------------|---------------------|-----------------------|------------------------|---|
| 4/21/99     | GKJ               | \$215.00            | 2.50                | \$537.50              | \$537.50               | RESEARCH REGARDING ATTORNEYS FEES, CURE PAYMENTS, AND BANKRUPTCY CODE SECTION 365.  |
| 4/22/99     | JOJ               | \$300.00            | 1.20                | \$360.00              | \$360.00               | RESEARCH REGARDING REPLY TO PAC.  |
| 4/26/99     | LK                | \$230.00            | 1.90                | \$437.00              | \$437.00               | RESEARCH REGARDING FRAUDULENT CONVEYANCE LAW IN NY REGARDING FLETCHER.  |
| 4/26/99     | LK                | \$230.00            | 1.80                | \$414.00              | \$414.00               | RESEARCH REGARDING FRAUDULENT CONVEYANCE LAW IN CALIFORNIA REGARDING FLETCHER.  |
| 4/28/99     | LK                | \$230.00            | 1.60                | \$368.00              | \$368.00               | RESEARCH REGARDING FRAUDULENT CONVEYANCE LAW IN DELAWARE REGARDING FLETCHER.  |
| 4/27/99     | LK                | \$230.00            | 8.50                | \$1,955.00            | \$1,955.00             | RESEARCH AND REVIEW NEW YORK LAW REGARDING DIVIDENDS, DIST. AND REPURCHASES AND DRAFT OPPOSITION TO MOTION TO DISMISS REGARDING FLETCHER.   |
| 4/28/99     | LK                | \$230.00            | 7.20                | \$1,656.00            | \$1,656.00             | RESEARCH AND REVIEW CAL LAW REGARDING DIVIDENDS, DIST. AND REPURCHASES AND DRAFT OPPOSITION TO MOTION TO DISMISS REGARDING FLETCHER.        |
| 4/29/99     | LK                | \$230.00            | 3.50                | \$805.00              | \$805.00               | RESEARCH AND REVIEW CAL LAW REGARDING DIVIDENDS, DISTRIBUTION AND REPURCHASES AND DRAFT OPPOSITION TO MOTION TO DISMISS REGARDING FLETCHER. |
| 5/1/99      | SB                | \$300.00            | 2.90                | \$870.00              | \$870.00               | RESEARCH AND ANALYSIS FLETCHERS UNJUST ENRICHMENT AND SET OFF DEFENSES AND COUNTER CLAIMS.  |
| 5/4/99      | FL                | \$80.00             | 0.80                | \$64.00               | \$64.00                | RESEARCH REGARDING AUDIO FAX DOCUMENTS PERTAINING TO THE SALE.  |
| 5/5/99      | GKJ               | \$215.00            | 1.00                | \$215.00              | \$215.00               | RESEARCH RE PLAN EXCLUSIVITY.   |
| 5/7/99      | JOJ               | \$300.00            | 2.30                | \$690.00              | \$690.00               | RESEARCH REGARDING APPOINTMENT OF CHAPTER 11 TRUSTEES AND RELATED ISSUES.   |
| 5/10/99     | FL                | \$80.00             | 1.00                | \$80.00               | \$80.00                | RESEARCH REGARDING SEIMENS CREDIT CORP.   |

Page 31 of 87

Results for: Houston Bennett &amp; Duncan

04-Nov-01

EXHIBIT

8

PAGE

46

# QUESTIONABLE LEGAL RESEARCH

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 5/12/99 | JOU        | \$300.00     | 0.50         | \$150.00       | \$150.00        | RESEARCH RE 365 (D) (10) AND ADMIN. CLAIMS.  |
| 5/14/99 | LK         | \$230.00     | 3.50         | \$805.00       | \$805.00        | RESEARCH RE STANDARD AND TIMING FOR RULE 12 MOTION RE FLETCHER.  |
| 5/14/99 | LK         | \$230.00     | 1.50         | \$345.00       | \$345.00        | RESEARCH APPLICABILITY OF AUTOMATIC STAY PROVISIONS TO STATUTES GOVERNING UNIVERSAL SERVICE CONTRIBUTIONS.                                   |
| 5/14/99 | LK         | \$230.00     | 1.50         | \$345.00       | \$345.00        | RESEARCH STATUTES GOVERNING UNIVERSAL SERVICE CONTRIBUTIONS.   |
| 5/15/99 | LK         | \$230.00     | 4.00         | \$920.00       | \$920.00        | RESEARCH RE RULE 12 MOTIONS RE FLETCHER.   |
| 5/15/99 | LXS        | \$230.00     | 3.00         | \$690.00       | \$690.00        | RESEARCH RE G. POTENTIAL RULE 12 MOTIONS RE FLETCHER. [How is this research different from LK's?]  |
| 5/18/99 | MXS        | \$135.00     | 1.00         | \$135.00       | \$135.00        | RESEARCH TO IDENTIFY LOCATE AND RETRIEVE A SOURCE IN THE NEW YORK LAW PRESENTING A LIST OF AFFIRMATIVE DEFENSES.                             |
| 5/18/99 | LK         | \$230.00     | 4.50         | \$1,035.00     | \$1,035.00      | Research REGARDING TIMING OF FILING RULE 12 MOTIONS DIRECTED TO CERTAIN ALLEGATIONS RAISED BY FLETCHER.                                      |
| 5/19/99 | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | CASE RESEARCH (FROM MR. JOHNSON).  |
| 5/19/99 | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | CASE RESEARCH (FROM MR. AMSDEN).   |
| 5/22/99 | LK         | \$230.00     | 3.50         | \$805.00       | \$805.00        | RESEARCH DEF OF QUIETABLE ESTOPPEL RE FLETCHER.  |
| 5/23/99 | LK         | \$230.00     | 2.50         | \$575.00       | \$575.00        | RESEARCH DEFENSES OF LACHES AND WAIVER RE FLETCHER.  |
| 5/23/99 | JH         | \$100.00     | 5.20         | \$520.00       | \$520.00        | RESEARCH AND ANALYSIS REGARDING ISSUES OF FRAUD AND MISREP. RE FLETCHER.   |
| 5/24/99 | LK         | \$230.00     | 4.50         | \$1,035.00     | \$1,035.00      | RESEARCH APPLICABILITY OF BANKRUPTCY CODE'S AUTOMATIC STAY PROVISIONS TO COLLECTION OF CONTRIBUTIONS UNDER FEDERAL REGULATIONS AND STATUTES. |

Page 32 of 87

04-Nov-01 Results for: Hennigan Bennett &amp; Dorman

EXHIBIT

8

PAGE

47

## QUESTIONABLE LEGAL RESEARCH

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 6/18/99 | KO         | \$355.00     | 1.50         | \$532.50       | \$532.50        | RESEARCH REGARDING CONF. ISSUES   |
| 6/21/99 | KSB        | \$150.00     | 0.40         | \$60.00        | \$60.00         | RESEARCH REGARDING MERZ REQUEST FOR HEARING ON MOTION TO ASSUENASSIGN LEASE WITH RHL                            |
| 6/21/99 | KO         | \$355.00     | 3.00         | \$1,065.00     | \$1,065.00      | RESEARCH SECTION 510 (B) FOR OBJECTION  |
| 6/22/99 | KO         | \$355.00     | 0.50         | \$177.50       | \$177.50        | RESEARCH SECTION 510 (B) REGARDING AUDIOFAX   |
| 6/23/99 | KO         | \$355.00     | 0.70         | \$248.50       | \$248.50        | RESEARCH REGARDING CONFIDENTIAL ISSUES  |
| 6/23/99 | KO         | \$355.00     | 1.20         | \$426.00       | \$426.00        | RESEARCH LAW ON DISFAVORING PENALTIES REGARDING AUDIOFAX  |
| 6/24/99 | KO         | \$355.00     | 1.20         | \$426.00       | \$426.00        | LEGAL RESEARCH REGARDING SECTION 510 (B) REGARDING AUDIOFAX   |
| 6/24/99 | JOJ        | \$300.00     | 0.40         | \$120.00       | \$120.00        | RESEARCH REG. AVOIDANCE OF MECHANIC LIEN  |
| 6/24/99 | CS         | \$215.00     | 2.50         | \$537.50       | \$537.50        | RESEARCH FOR MOTION RE REJECTION OF AIR PROPERTIES  |
| 6/25/99 | JOJ        | \$300.00     | 1.70         | \$510.00       | \$510.00        | RESEARCH REGARDING ISSUES FOR AUDIOFAX OBJECTION (INCLUDING CALR)   |
| 6/25/99 | GKJ        | \$215.00     | 2.00         | \$430.00       | \$430.00        | RESEARCH REGARDING PRIORITY CLAIMS IN THE THIRD CIRCUIT   |
| 6/28/99 | JOJ        | \$300.00     | 1.50         | \$450.00       | \$450.00        | RESEARCH REGARDING ARGUMENT SECTION TO AUDIOFAX OBJECTION REGARDING CURE PAYMENT ISSUES (CALR FOR PART OF TIME) |
| 6/28/99 | KO         | \$355.00     | 2.00         | \$710.00       | \$710.00        | FURTHER RESEARCH ON CONFIDENTIAL ISSUES   |
| 6/28/99 | JOJ        | \$300.00     | 0.40         | \$120.00       | \$120.00        | RESEARCH RE RES JUDICATA EFFECT OF CONFIRMATION   |
| 6/28/99 | KSB        | \$150.00     | 0.30         | \$45.00        | \$45.00         | RESEARCH REGARDING RULE 2004 SUB  |
| 6/28/99 | KSB        | \$150.00     | 0.30         | \$45.00        | \$45.00         | RESEARCH REGARDING RULE 2004 SUBPOENA   |

- A

**QUESTIONABLE LEGAL RESEARCH**

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 6/29/99 | JOJ        | \$300.00     | 1.50         | \$450.00       | \$450.00        | RESEARCH RE RES JUDICATA EFFECT OF PLAN (CALR FOR PART OF TIME).   |
| 6/29/99 | KSB        | \$150.00     | 0.40         | \$60.00        | \$60.00         | RESEARCH REGARDING AUDIOFAX AMENDED CURE CLAIM.  |
| 6/29/99 | KO         | \$355.00     | 1.00         | \$355.00       | \$355.00        | FURTHER RESEARCH ON CONFIDENTIAL ISSUES.   |
| 8/30/99 | JOJ        | \$300.00     | 0.80         | \$240.00       | \$240.00        | RESEARCH REGARDING BEST EFFORTS CLAUSE AND OTHER ISSUES FOR AUDIOFAX OBJECTION AND CONCURRENCE WITH MS. LINDGREN REGARDING SAME. |
| 7/1/99  | KO         | \$355.00     | 0.50         | \$177.50       | \$177.50        | RESEARCH BANKRUPTCY TRUSTEE STANDING ISSUES.   |
| 7/1/99  | NA         | \$230.00     | 2.50         | \$575.00       | \$575.00        | RESEARCH RE CHARACTERIZATION OF LAONS AS EQUITY INVESTMENT.  |
| 7/2/99  | JOJ        | \$300.00     | 0.40         | \$120.00       | \$120.00        | RESEARCH REGARDING ISSUES FOR PAIC APPEAL.   |
| 7/2/99  | KSB        | \$150.00     | 1.60         | \$240.00       | \$240.00        | RESEARCH REGARDING TAX CLAIMS FILED AGAINST ALL SMTK ENTITIES.   |
| 7/6/99  | JOJ        | \$300.00     | 0.60         | \$180.00       | \$180.00        | RESEARCH RE CLASSIFICATION ISSUES RAISED IN PRELIMINARY REVIEW OF COMMITTEE PLAN (INCLUDING CALR).                               |
| 7/7/99  | KO         | \$355.00     | 0.50         | \$177.50       | \$177.50        | LEGAL RESEARCH REGARDING AUDITOR LIABILITY.  |
| 7/8/99  | KO         | \$355.00     | 1.00         | \$355.00       | \$355.00        | RESEARCH BANKRUPTCY TRUSTEE STANDING ISSUES.   |
| 7/8/99  | TBW        | \$215.00     | 0.50         | \$107.50       | \$107.50        | RESEARCH ON LEXIS REGARDING INVESTMENT BANKER'S DUTIES. (THIS IS CLOSE TO BEING PROPERLY DESCRIBED).                             |
| 7/8/99  | TBW        | \$215.00     | 2.90         | \$623.50       | \$623.50        | FURTHER RESEARCH REGARDING INVESTMENT BANK LIABILITY.  |
| 7/8/99  | JA         | \$350.00     | 0.60         | \$210.00       | \$210.00        | RESEARCH REGARDING BREACH OF FIDUCIARY DUTY ISSUES.  |
| 7/8/99  | JOJ        | \$300.00     | 0.90         | \$270.00       | \$270.00        | RESEARCH REGARDING ISSUES IMPLICATED BY PAIC APPEAL.   |

Page 36 of 87

Results for: Henningson Bennett &amp; Dorman

04-Nov-01

EXHIBIT

8

PAGE

49

## QUESTIONABLE LEGAL RESEARCH

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 7/29/99 | LL         | \$380.00     | 2.70         | \$798.00       | \$798.00        | RESEARCH CASE AUTHORITIES REGARDING PENALTY PROVISIONS.                            |
| 7/29/99 | JOJ        | \$300.00     | 2.00         | \$600.00       | \$600.00        | REVIEW AND ANNOTATE PAC REPLY BRIEF AND RESEARCH CASES CITED IN SAME.              |
| 7/29/99 | JOJ        | \$300.00     | 1.80         | \$540.00       | \$540.00        | RESEARCH REGARDING FCC FINE OF CONQUEST ANDREAD ORDER.                             |
| 7/30/99 | JA         | \$350.00     | 0.50         | \$175.00       | \$175.00        | RESEARCH REG. BANKERS DUTIES AND CONTRACT REG. POTENTIAL CLAIMS.                   |
| 8/2/99  | LL         | \$300.00     | 1.50         | \$600.00       | \$600.00        | RESEARCH AND REVIEW RELEVANT GEORGIA AUTHORITIES REGARDING AUDIOFAX DISPUTE.       |
| 8/2/99  | KSB        | \$150.00     | 0.90         | \$135.00       | \$135.00        | RESEARCH REGARDING AHEAD, STOP & SHOP, TOP8 MARKET, WILSONM FARMS PROOFS OF CLAIM. |
| 8/3/99  | NA         | \$230.00     | 6.50         | \$1,495.00     | \$1,495.00      | RESEARCH WHETHER DRAGNET CLAUSES COVER STOCK OBLIGATIONS UNDER NEW YORK LAW.       |
| 8/3/99  | GKJ        | \$215.00     | 2.00         | \$430.00       | \$430.00        | RESEARCH ISSUES RELATING TO SUMMARY JUDGMENT.                                      |
| 8/3/99  | JA         | \$350.00     | 1.10         | \$385.00       | \$385.00        | RESEARCH REGARDING TITLE TO PERSONAL PROPERTY REGARDING CENTURY.                   |
| 8/3/99  | JOJ        | \$300.00     | 1.50         | \$450.00       | \$450.00        | RESEARCH REGARDING 2001 AND 542(E) AND RETAINING LIENS. (NEW MILLENIUM)            |
| 8/4/99  | NA         | \$230.00     | 6.50         | \$1,495.00     | \$1,495.00      | RESEARCH ENFORCEABILITY OF DRAGNET CLAUSES UNDER NEW YORK LAW.                     |
| 8/5/99  | JA         | \$350.00     | 1.30         | \$455.00       | \$455.00        | RESEARCH REGARDING COMMERCIAL CODE PURCHASE PROVISIONS REGARDING CENTURY.          |
| 8/5/99  | LL         | \$300.00     | 1.50         | \$570.00       | \$570.00        | RESEARCH REGARDING REMEDIES FOR POTENTIAL CLAIMS.                                  |
| 8/5/99  | LL         | \$300.00     | 1.50         | \$570.00       | \$570.00        | RESEARCH REGARDING REMEDIES FOR POTENTIAL CLAIMS.                                  |

04-Nov-01

Results for: Heinigsen Beumel &amp; Dorman

Page 39 of 87

EXHIBIT

8

PAGE 50

**QUESTIONABLE LEGAL RESEARCH**

| <i>Date</i> | <i>Timekeeper</i> | <i>Rate Charged</i> | <i>Time Charged</i> | <i>Amount Charged</i> | <i>Amount Adjusted</i> | <i>Description</i>   |
|-------------|-------------------|---------------------|---------------------|-----------------------|------------------------|--|
| 8/23/99     | PM                | \$325.00            | 0.60                | \$195.00              | \$195.00               | CONDUCT LEGAL RESEARCH REGARDING COPR CODE CLAIMS.   |
| 8/23/99     | GKJ               | \$215.00            | 1.50                | \$322.50              | \$322.50               | RESEARCH REGARDING CALIFORNIA CIVIL CODE RESCISSION SECTIONS.  |
| 8/23/99     | PM                | \$325.00            | 0.30                | \$97.50               | \$97.50                | CONFERENCE WITH MR. AMSDEN REGARDING LEGAL RESEARCH FOR POTENTIAL CLAIMS                                     |
| 8/23/99     | PM                | \$325.00            | 0.30                | \$97.50               | \$97.50                | CONF WITH MR. JONES REGARDING LEGAL RESEARCH FOR POTENTIAL CLAIMS.   |
| 8/24/99     | GKJ               | \$215.00            | 2.00                | \$430.00              | \$430.00               | RESEARCH REGARDING POTENTIAL CLAIMS.   |
| 8/24/99     | FL                | \$80.00             | 0.20                | \$16.00               | \$16.00                | RESEARCH REGARDING CLAIMS AND FORWARDING ADDRESSES.  |
| 8/24/99     | NA                | \$230.00            | 4.00                | \$920.00              | \$920.00               | RESEARCH ATTORNEY-CLIENT PRIVILEGE ISSUES.   |
| 8/25/99     | GKJ               | \$215.00            | 3.00                | \$645.00              | \$645.00               | RESEARCH REGARDING DISCOVERY ISSUES.   |
| 8/26/99     | PM                | \$325.00            | 0.60                | \$195.00              | \$195.00               | REVIEW AND REVISE LETTER TO MS. NGUYEN REGARDING PROTECTIVE ORDER AND CONDUCT LEGAL RESEARCH REGARDING SAME. |
| 8/27/99     | LL                | \$380.00            | 1.00                | \$380.00              | \$380.00               | RESEARCH REGARDING POTENTIAL LEGAL CLAIMS REGARDING POTENTIAL CLAIMS.  |
| 8/28/99     | PM                | \$325.00            | 0.80                | \$260.00              | \$260.00               | CONDUCT LEGAL RESEARCH REGARDING POTENTIAL CLAIMS.   |
| 8/30/99     | GKJ               | \$215.00            | 2.00                | \$430.00              | \$430.00               | RESEARCH REGARDING ISSUES RELATING TO AFFIDAVITS SUBMITTED IN SUPPORT OF SUMMARY JUDGMENT MOTIONS.           |
| 8/31/99     | PM                | \$325.00            | 0.40                | \$130.00              | \$130.00               | CONDUCT LEGAL RESEARCH REGARDING "GOOD CAUSE" FOR PROTECTIVE ORDER CONFIDENTIALITY.                          |
| 8/31/99     | GKJ               | \$215.00            | 1.40                | \$301.00              | \$301.00               | RESEARCH REGARDING PROTECTIVE ORDERS.  |

- B

EXHIBIT

PAGE

51

04-Nov-01

Results for: Hennigan Bennett &amp; Dorman

Page 42 of 87

QUESTIONABLE LEGAL RESEARCH

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 8/1/99  | TA         | \$71.50      | 5.00         | \$357.50       | \$357.50        | RESEARCH REGARDING ACCOUNTANT/CLIENT PRIVILEGED AND REGARDING PATENT APPLICATION AND COMMUNICATIONS WITH PATENT ATTORNEYS. |
| 9/2/99  | TA         | \$71.50      | 5.00         | \$357.50       | \$357.50        | LEGAL RESEARCH REGARDING PATENT APPLICATION AND REGARDING ATTORNEY/CLIENT PRIVILEGE.                                       |
| 9/3/99  | GKJ        | \$215.00     | 2.00         | \$430.00       | \$430.00        | RESEARCH RE PROTECTIVE ORDERS RE CENTURY.  |
| 9/7/99  | LL         | \$380.00     | 2.30         | \$874.00       | \$874.00        | RESEARCH RE LEGAL THEORY FOR POTENTIAL CLAIM RE PWC.   |
| 9/7/99  | TA         | \$71.50      | 6.00         | \$429.00       | \$429.00        | LEGAL RESEARCH REGARDING DISCOVERY OF MINUTES OF BOARD OF DIRECTORS.   |
| 9/8/99  | KSB        | \$150.00     | 1.50         | \$225.00       | \$225.00        | RESEARCH REGARDING EMPLOYEE, OFFICERS, AND DIRECTORS FOR EACH DEBTOR ENTITY.   |
| 9/8/99  | LS         | \$370.00     | 1.80         | \$666.00       | \$666.00        | RESEARCH RE DUTY OWED BY POTENTIAL DEFENDANTS OF CLAIMS BY ESTATE.   |
| 9/9/99  | LS         | \$370.00     | 3.80         | \$1,406.00     | \$1,406.00      | RESEARCH RE DUTY OWED BY POTENTIAL DEFENDANTS OF CLAIMS BY ESTATE.   |
| 9/10/99 | LS         | \$370.00     | 4.30         | \$1,591.00     | \$1,591.00      | RESEARCH RE DUTIES OWED BY POTENTIAL DEFENDANTS OF CLAIMS BY ESTATE.   |
| 9/10/99 | GKJ        | \$215.00     | 4.00         | \$860.00       | \$860.00        | RESEARCH RE POTENTIAL CLAIMS OF ESTATE.  |
| 9/13/99 | LS         | \$370.00     | 3.00         | \$1,110.00     | \$1,110.00      | RESEARCH RE DUTY OWED BY POTENTIAL DEFENDANTS.   |
| 9/13/99 | LS         | \$370.00     | 2.40         | \$888.00       | \$888.00        | RESEARCH RE DUTY OWED BY POTENTIAL DEFENDANTS.   |
| 9/13/99 | TA         | \$71.50      | 2.30         | \$164.45       | \$164.45        | LEGAL RESEARCH REGARDING INSURED/INSURER COMMUNICATIONS AND DISCLOSURES TO NASDAAW AND CBOI.                               |
| 9/13/99 | LK         | \$230.00     | 1.00         | \$230.00       | \$230.00        | RESEARCH REGARDING PRIVILEGED TREATMENT OF DOCUMENTS.  |

-3-

EXHIBIT

8

PAGE

52

04-Nov-01

Results for: Henington Bennett &amp; Durman

Page 43 of 87



# QUESTIONABLE LEGAL RESEARCH

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 10/1/99 | SB         | \$300.00     | 2.80         | \$840.00       | \$840.00        | RESEARCH AND ANALYZE FACTS AND LAW RE SUMMARY ADJUDICATION AND DRAFT BRIEF RE SAME.       |
| 10/4/99 | TA         | \$71.50      | 8.00         | \$572.00       | \$572.00        | LEGAL RESEARCH REGARDING AMENDING COMPLAINT (DATE OF INSOLVENCY).                         |
| 10/4/99 | TA         | \$71.50      | 6.00         | \$429.00       | \$429.00        | LEGAL RESEARCH REGARDING AMENDING REPLY TO COUNTERCLAIM (AFFIRMATIVE DEFENSE OF RELEASE). |
| 10/4/99 | SB         | \$300.00     | 2.10         | \$630.00       | \$630.00        | RESEARCH ISSUES RE SUMMARY ADJUDICATION AND DRAFT MOTION RE SAME.                         |
| 10/4/99 | TA         | \$71.50      | 5.00         | \$357.50       | \$357.50        | LEGAL RESEARCH RE MOTION FOR SUMMARY ADJUDICATION AGAINST FLETCHER RE AVOIDANCE OF CLAIM. |
| 10/5/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | RESEARCH REGARDING DOCUMENTS REGARDING SMARTALK DOCKET.                                   |
| 10/5/99 | JCU        | \$300.00     | 0.90         | \$270.00       | \$270.00        | RESEARCH RE LITIGATION IMPUTATION ISSUES (SCHACT PHARMORE ISSUES).                        |
| 10/5/99 | FI         | \$80.00      | 0.30         | \$24.00        | \$24.00         | RESEARCH REGARDING SMARTALK.  |
| 10/5/99 | TA         | \$71.50      | 9.50         | \$679.25       | \$679.25        | LEGAL RESEARCH REGARDING AMENDING PLEADINGS (CASE ANALYSIS AND SYNOPSIS).                 |
| 10/6/99 | TA         | \$71.50      | 6.00         | \$429.00       | \$429.00        | LEGAL RESEARCH RE MOTION FOR SUMMARY ADJUDICATION AGAINST FLETCHER RE AVOIDANCE OF CLAIM. |
| 10/6/99 | TA         | \$71.50      | 4.00         | \$286.00       | \$286.00        | LEGAL RESEARCH RE MOTION FOR SUMMARY ADJUDICATION AGAINST FLETCHER RE AVOIDANCE OF CLAIM. |
| 10/7/99 | CS         | \$215.00     | 3.60         | \$774.00       | \$774.00        | RESEARCH RE DEPUTIZATION OF ISSUES.   |
| 10/7/99 | TA         | \$71.50      | 6.00         | \$429.00       | \$429.00        | LEGAL RESEARCH RE MOTION FOR SUMMARY ADJUDICATION AGAINST FLETCHER RE AVOIDANCE OF CLAIM. |

Page 47 of 87

Results for: Hennigan Bennett &amp; Norman

04-Nov-01

EXHIBIT

PAGE

53

**QUESTIONABLE LEGAL RESEARCH**

| <i>Date</i> | <i>Timekeeper</i> | <i>Rate Charged</i> | <i>Time Charged</i> | <i>Amount Charged</i> | <i>Amount Adjusted</i> | <i>Description</i>  |
|-------------|-------------------|---------------------|---------------------|-----------------------|------------------------|---|
| 11/12/99    | TA                | \$71.50             | 10.00               | \$715.00              | \$715.00               | LEGAL RESEARCH RE PAROL EVIDENCE RULE AND ISSUE OF TESTIMONY RE PRIOR AND CONTEMPORANEOUS NEGOTIATIONS. |
| 11/15/99    | GKJ               | \$215.00            | 1.00                | \$215.00              | \$215.00               | RESEARCH RE CONTRACTS TO PURCHASE STOCK   |
| 11/15/99    | JOJ               | \$300.00            | 1.90                | \$570.00              | \$570.00               | CONTINUE RESEARCH RE PLAN IMPLICATIONS RE LIQUIDATING TRUST.  |
| 11/15/99    | GKJ               | \$215.00            | 2.00                | \$430.00              | \$430.00               | RESEARCH RE VALUATION OF POTENTIAL LITIGATION.  |
| 11/16/99    | PM                | \$325.00            | 0.90                | \$292.50              | \$292.50               | CONDUCT LEGAL RESEARCH RE MOTION TO COMPEL FLETCHER DISCOVERY RESPONSES.                                |
| 11/16/99    | PM                | \$325.00            | 1.10                | \$357.50              | \$357.50               | CONDUCT RESEARCH RE OPPOSITION TO MOTION TO DISMISS.  |
| 11/16/99    | PM                | \$325.00            | 0.80                | \$260.00              | \$260.00               | CONDUCT LEGAL RESEARCH RE OPPOSITION TO FLETCHER MOTION TO DISMISS.                                     |
| 11/17/99    | KSB               | \$150.00            | 0.40                | \$60.00               | \$60.00                | RESEARCH IN CASE FILES RE INTERROGATORIES FOR MR. MOST.   |
| 11/17/99    | JH                | \$175.00            | 0.80                | \$140.00              | \$140.00               | RESEARCH RE EQUITABLE SUBORDINATION ISSUE.  |
| 11/18/99    | TA                | \$71.50             | 4.50                | \$321.75              | \$321.75               | LEGAL RESEARCH RE ATTORNEY CLIENT PRIVILEGE.  |
| 11/19/99    | JH                | \$175.00            | 0.30                | \$52.50               | \$52.50                | RESEARCH EQUITABLE SUBORDINATION ISSUE  |
| 11/19/99    | JXS               | \$150.00            | 0.80                | \$120.00              | \$120.00               | RESEARCH RE OBTAINING MATERIALS TO BE REVIEWED BY EXPERTS.  |
| 11/19/99    | JXS               | \$150.00            | 0.60                | \$90.00               | \$90.00                | CONDUCT COMPUTER RESEARCH TO LOCATE ARTICLES RELATING TO MR. GRANT.                                     |
| 11/21/99    | PM                | \$325.00            | 0.60                | \$195.00              | \$195.00               | CONDUCT LEGAL RESEARCH RE AMENDED COMPLAINT ISSUES AND CONF. WITH MS. BALLARD RE SAME.                  |
| 11/21/99    | SB                | \$300.00            | 2.90                | \$870.00              | \$870.00               | RESEARCH AND ANALYZE LAW RE SUBORDINATION.  |
| 11/22/99    | TA                | \$71.50             | 3.60                | \$257.40              | \$257.40               | RESEARCH RE ALTERNATIVE PLEADING.   |

04-Nov-01

Results for: Hennigan Bennett &amp; Porman

Page 51 of 87

EXHIBIT

8

PAGE

54

## QUESTIONABLE LEGAL RESEARCH

| Date     | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|----------|------------|--------------|--------------|----------------|-----------------|---|
| 10/30/00 | JOU        | \$345.00     | 2.50         | \$862.50       | \$862.50        | RESEARCH ISSUES RE 502 (d) BRIEF  |
| 10/31/00 | LK         | \$255.00     | 0.30         | \$76.50        | \$76.50         | RESEARCH INTRINSIC COR STATUS   |
| 11/1/00  | LK         | \$255.00     | 0.20         | \$51.00        | \$51.00         | RESEARCH RE NITRINE - AFFILIATED ENTITIES   |
| 11/1/00  | LK         | \$255.00     | 0.80         | \$204.00       | \$204.00        | RESEARCH RE CORP CODE SECT 313  |
| 11/9/00  | TA         | \$75.00      | 5.00         | \$375.00       | \$375.00        | LEGAL RESEARCH RE OHIO LAW RE PREFERENCES AND FRAUDULENT CONVEYANCE   |
| 12/4/00  | TJ         | \$155.00     | 5.50         | \$852.50       | \$852.50        | Research and locate production boxes containing responsive privilege documents regarding the SEC production |
| 12/11/00 | JCM        | \$200.00     | 0.40         | \$80.00        | \$80.00         | Research claim #595 (Caroline Bowen) regarding employment records and related information.                  |
| 12/11/00 | JCM        | \$200.00     | 1.40         | \$280.00       | \$280.00        | Research 502(b)(7) issue for claims #134 and 657.   |
| 12/11/00 | JCM        | \$200.00     | 0.40         | \$80.00        | \$80.00         | Computer research of 502(b)(7) limitation issue.  |
| 12/20/01 | JCM        | \$210.00     | 1.20         | \$252.00       | \$252.00        | Research calculation of cap under 502(d)(7).  |
| 1/2/01   | JCM        | \$210.00     | 1.20         | \$252.00       | \$252.00        | Research calculation of cap under 502(d)(7).  |
| 1/3/01   | JCM        | \$210.00     | 0.80         | \$168.00       | \$126.00        | Research 510b issue regarding objection to Mr. Collard claim.   |
| 1/3/01   | JCM        | \$210.00     | 0.40         | \$84.00        | \$84.00         | Computer research regarding entitlement to wage claim priority status pursuant to 507(a)(3).                |
| 1/3/01   | JCM        | \$210.00     | 0.40         | \$84.00        | \$84.00         | Computer research regarding entitlement to wage claim priority status pursuant to 507(a)(3).                |
| 1/3/01   | JCM        | \$210.00     | 0.80         | \$168.00       | \$126.00        | Research 510(b) issue regarding objection to Mr. Collard claim.   |
| 1/3/01   | JOU        | \$390.00     | 0.60         | \$234.00       | \$234.00        | Research regarding legal issues in Siemens rejection of damage claim.                                       |
| 1/3/01   | JOU        | \$390.00     | 0.60         | \$234.00       | \$234.00        | Research regarding legal issues in Siemens rejection of damage claim.                                       |
| 1/4/01   | JOU        | \$390.00     | 1.40         | \$546.00       | \$546.00        | Continuo research regarding issues regarding Siemens claim.   |

04-Nov-01

Results for: Hennigan Bennett &amp; Dorman

Page 58 of 87

EXHIBIT

8

PAGE

55

**QUESTIONABLE LEGAL RESEARCH**

| Date  | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted     | Description   |
|---|------------|--------------|--------------|----------------|---------------------|---|
| 1/4/01  | JQJ        | \$390.00     | 1.40         | \$546.00       | \$546.00            | Continue research regarding issues regarding Siemens claim. <span style="float: right;">A</span>  |
| 1/10/01   | JXM        | \$210.00     | 0.20         | \$42.00        | \$42.00             | Research section 101(5) issue i.e. Collard claim.   |
| 1/10/01   | JXM        | \$210.00     | 0.20         | \$42.00        | \$42.00             | Research section 101(5) issue i.e. Collard claim. <span style="float: right;">A</span>            |
| 1/20/01   | JXM        | \$210.00     | 0.80         | \$168.00       | \$168.00            | Research OH franchise tax exemption issue (ORC 5733.01(E)).                                       |
| 3/9/01  | JQJ        | \$390.00     | 1.40         | \$546.00       | \$546.00            | Research regarding substantive consolidation and prepare memorandum to Ms. Marmon regarding same. |
| 5/3/01  | JQJ        | \$390.00     | 1.60         | \$624.00       | \$624.00            | Research regarding Phillips appeal regarding committee member fees.                               |
| Summary for Code = QUESTIONABLE LEGAL RESEARCH (520 detail records) |            |              |              | 1171.12        | \$261,949.20        |   |
| <b>TOTALS</b>   |            |              |              | <b>1171.12</b> | <b>\$261,949.20</b> | <b>\$261,949.20</b>   |

Page 59 of 87

Results for: Hennigan Bennett &amp; Dorman

04-Nov-01

EXHIBIT

8

PAGE

570

QUESTIONABLE SECRETARIAL /CLERICAL

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 3/16/99 | FL         | \$80.00      | 0.40         | \$32.00        | \$32.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING MOTION FOR ORDER GRANTING USE OF CASH COLLATERAL IN WHICH FLETCHER INTERNATIONAL LIMITED ASSETS FOR SUBMISSION TO THE CASE FILES. |
| 3/16/99 | FL         | \$80.00      | 0.30         | \$24.00        | \$24.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING OBJECTION OF EMPLOYMENT OF PROFESSIONALS, FOR SUBMISSION TO THE CASE FILES.   |
| 3/16/99 | FL         | \$80.00      | 0.40         | \$32.00        | \$32.00         | ANALYZE AND ORGANIZE MOTION FOR AUTHORITY TO PAY ACCURED PREPETITION EMPLOYEE WAGES AND SALARIES FOR SUBMISSION TO THE CASE FILES.   |
| 3/17/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING ASSET PURCHASE AGREEMENT, FOR SUBMISSION TO THE CASE FILES.   |
| 3/24/99 | FL         | \$80.00      | 0.70         | \$56.00        | \$56.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING TELEMAC RELIEF FROM AUTOMATIC STAY, FOR SUBMISSION TO THE CASE FILES.   |
| 3/24/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ANALYZE AND ORGANIZE PROOFS OF CLAIMS.   |
| 3/26/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING EMPLOYMENT FOR HOUJIAN LOKEY, FOR SUBMISSION TO THE CASE FILES.   |
| 3/26/99 | FL         | \$80.00      | 0.60         | \$48.00        | \$48.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING EMPLOYMENT OF HENNING MERCER AND BENNETT, FOR SUBMISSION TO THE CASE FILES.   |
| 3/26/99 | FL         | \$80.00      | 0.30         | \$24.00        | \$24.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING OBJECTION OF EMPLOYMENT OF PROFESSIONALS, FOR SUBMISSION TO THE CASE FILES.   |
| 3/26/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE PLEADINGS AND CORRESPONDENCE REGARDING USE OF CASH COLLATERAL, FOR SUBMISSION TO THE CASE FILES.  |
| 3/26/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ANALYZE AND ORGANIZE PROOFS OF CLAIMS, FOR SUBMISSION TO THE CASE FILES.   |

04-Nov-01

Results for: Hennigan Bennett &amp; Durman

Page 64 of 87

EXHIBIT

8

PAGE

57

QUESTIONABLE SECRETARIAL/CLERICAL

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 3/26/99 | FL         | \$80.00      | 1.40         | \$112.00       | \$112.00        | ANALYZE AND ORGANIZE PLEADINGS REGARDING ASSUMPTION AND REJECTION OF LEASES FOR SUBMISSION TO THE CASE FILES.             |
| 3/29/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE PROOFS OF CLAIMS FOR ADMISSION TO THE CASE FILES.  |
| 3/29/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE PLEADINGS AND CORRESPONDENCE REGARDING REQUEST FOR SPECIAL NOTICE, FOR SUBMISSION TO THE CASE FILES. |
| 3/30/99 | FL         | \$80.00      | 0.60         | \$48.00        | \$48.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING RELIEF FROM AUTO STAY FOR CENTURYTEL, FOR SUBMISSION TO THE CASE FILES.          |
| 3/30/99 | FL         | \$80.00      | 0.70         | \$56.00        | \$56.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING ASSIGNMENTS OF POSTPETITION AGREEMENTS, FOR SUBMISSION TO THE CASE FILES.        |
| 3/30/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ANALYZE AND ORGANIZE PLEADINGS TO THE CASE FILES.   |
| 3/31/99 | RK         | \$150.00     | 0.70         | \$105.00       | \$105.00        | ORGANIZE NOTICES FOR SUBMISSION TO THE CASE FILES.  |
| 4/1/99  | FL         | \$80.00      | 1.90         | \$152.00       | \$152.00        | PREPARE FILE REGARDING PROOFS OF CLAIMS, FOR SUBMISSION TO THE CASE.  |
| 4/1/99  | FL         | \$80.00      | 0.30         | \$24.00        | \$24.00         | ANALYZE AND ORGANIZE CORRESPONDENCE REGARDING USE OF CASH COLLATERAL.   |
| 4/1/99  | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING CORRESPONDENCE REGARDING SALE PROCEDURES, FOR SUBMISSION TO THE CASE FILES.      |
| 4/2/99  | FL         | \$80.00      | 1.20         | \$96.00        | \$96.00         | PREPARATION OF FILE REGARDING RETURNED MAIL NOTICE OF MOTION FOR ORDER REGARDING SALE.                                    |
| 4/3/99  | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING EMPLOYMENT COMPENSATION FOR SUBMISSION TO THE CASE FILES.                        |

PRINT

PAGE

58

**QUESTIONABLE SECRETARIAL/CLERICAL**

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 4/5/99  | FL         | \$80.00      | 1.70         | \$136.00       | \$136.00        | ANALYZE AND ORGANIZE PLEADINGS REGARDING SALE OF ASSETS FOR SUBMISSION TO THE CASE FILES.   |
| 4/5/99  | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE PLEADINGS AND CORRESPONDENCE REGARDING POSITION EMPLOYMENT ARRANGEMENT FOR SUBMISSION TO THE CASE FILES.   |
| 4/6/99  | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING FINANCING, FOR SUBMISSION TO THE CASE FILES.   |
| 4/6/99  | FL         | \$80.00      | 0.40         | \$32.00        | \$32.00         | ANALYZE PLEADINGS REGARDING CALENDARING DATES FOR SUBMISSION TO THE CASE FILES.   |
| 4/6/99  | FL         | \$80.00      | 1.80         | \$144.00       | \$144.00        | ANALYZE AND ORGANIZE PLEADING REGARDING ADVERSARY PROCEEDINGS, FOR SUBMISSION TO THE CASE FILES.  |
| 4/7/99  | FL         | \$80.00      | 1.90         | \$152.00       | \$152.00        | ANALYZE AND ORGANIZE PLEADING AND CORRESPONDENCE REGARDING EMPLOYMENT COMPEN, REGARDING YCS & T AND DEWEY BALLANTINE, AND ZOLFO COOPER, FOR SUBMISSION TO THE CASE FILES. |
| 4/7/99  | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING EMPLOYMENT COMPENSATION OF HENNING MERGER AND BENNETT, FOR SUBMISSION TO THE CASE FILES.   |
| 4/7/99  | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | ANALYZE AND ORGANIZE PROOFS OF CLAIMS, FOR SUBMISSION TO THE CASE FILES.  |
| 4/10/99 | FL         | \$80.00      | 1.10         | \$88.00        | \$88.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING MOTION AND ORDERS PERTAINING TO THE SALE OF BUSINESS, FOR SUBMISSION TO THE CASE FILES.  |
| 4/10/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE ASSUMPTION AND ASSIGNMENT OF REJECTED CONTRACTS, FOR SUBMISSION TO THE CASE FILES.   |

- 3

QUESTIONABLE SECRETARIAL/CLERICAL

| Date   | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|--------|------------|--------------|--------------|----------------|-----------------|---|
| 5/3/99 | FL         | \$80.00      | 0.70         | \$56.00        | \$56.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING PROOFS OF CLAIMS FOR SUBMISSION TO THE CASE FILES.                       |
| 5/3/99 | FL         | \$80.00      | 1.90         | \$152.00       | \$152.00        | ANALYZE AND ORGANIZE PLEADINGS REGARDING SALE OF BUSINESS, FOR SUBMISSION TO THE CASE FILES.                      |
| 5/3/99 | FL         | \$80.00      | 0.70         | \$56.00        | \$56.00         | ANALYZE AND ORGANIZE CORRESPONDENCE REGARDING EMPLOYMENT/COMPENSATION, FOR SUBMISSION TO THE CASE FILES.          |
| 6/4/99 | FL         | \$80.00      | 0.60         | \$48.00        | \$48.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING TELEMATICS RELIEF FROM AUTOMATIC STAY, FOR SUBMISSION TO THE CASE FILES. |
| 5/4/99 | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING EMPLOYMENT/COMPENSATION FOR SUBMISSION TO THE CASE FILES.                |
| 5/4/99 | FL         | \$80.00      | 0.60         | \$48.00        | \$48.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING ASSUMED AND REJECTED LEASES, FOR SUBMISSION TO THE CASE FILES.           |
| 5/4/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING NON-BANKRUPTCY LITIGATION MATTERS FOR SUBMISSION TO THE CASE FILES.      |
| 5/6/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE CORRESPONDENCE RE EMPLOYMENT COMP.   |
| 6/2/99 | FL         | \$80.00      | 1.10         | \$88.00        | \$88.00         | ANALYZE AND ORG. PROOFS OF CLAIMS FOR SUBMISSION TO THE CASE FILES.   |
| 6/2/99 | JES        | \$316.00     | 1.50         | \$472.50       | \$472.50        | REVISE DATABASE RECORDS TO REFLECT CHANGES BY MS. BOWMAN; COMPILE TOTALS BY CLAIM TYPE.                           |
| 6/3/99 | FL         | \$80.00      | 1.90         | \$152.00       | \$152.00        | ANALYZE AND ORGANIZE TRANSFER OF CLAIMS FOR SUBMISSION TO THE CASE FILES.   |
| 6/4/99 | FL         | \$80.00      | 0.70         | \$56.00        | \$56.00         | ANALYZE AND ORGANIZE PROOFS OF CLAIMS FOR SUBMISSION TO THE CASE FILES.   |

01-Nov-01

Revised for: Hennigan Bennett &amp; Dorman

Page 70 of 87

8

100



## QUESTIONABLE SECRETARIAL /CLERICAL

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 6/5/99  | FL         | \$80.00      | 1.20         | \$96.00        | \$96.00         | PREPARE FILE REGARDING REQUEST FOR SPECIAL NOTICE  |
| 6/7/99  | JOJ        | \$300.00     | 0.30         | \$90.00        | \$90.00         | COMPILE SAMPLE CORRESPONDENCE PER MS. ANISTED'S REQUEST.   |
| 6/10/99 | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | ANALYZE AND ORG. PROOF OF CLAIMS FOR SUBM. TO CASE FILES   |
| 6/10/99 | FL         | \$80.00      | 0.30         | \$24.00        | \$24.00         | ANALYZE AND ORGANIZE PROOFS OF CLAIMS FOR SUB. TO CASE FILES.  |
| 6/11/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING FLETCHER V. WMD MATTERS FOR SUBMISSION TO THE CASE FILES (ADVERSARY PROCEEDINGS). |
| 6/11/99 | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING AUDIOFAX MATTERS FOR SUBMISSION TO THE CASE FILES.                                |
| 6/14/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ANALYZE AND ORGANIZE PLEADINGS RE. ASSUMERJECT LEASES FOR SUBMISSION TO THE CASE FILES.                                    |
| 6/14/99 | FL         | \$80.00      | 0.60         | \$48.00        | \$48.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING ADVERSE PROCEEDINGS REGARDING FLETCHER V. WMD FOR SUBMISSION TO THE CASE FILES.   |
| 6/14/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE PLEADINGS RE. SALE OF BUSINESS PROPERTIES FOR SUBMISSION TO THE CASE FILES.                           |
| 6/14/99 | FL         | \$80.00      | 0.40         | \$32.00        | \$32.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING ABANDONMENT OF PROPERTY FOR SUBMISSION TO THE CASE FILES.                         |
| 6/14/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING EMPLOOMP FOR SUBMISSION TO THE CASE FILES.  |
| 6/14/99 | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ANALYZE AND ORGANIZE PLEADING REG CLARE CLAIMS FOR SUB. TO THE CASE FILES  |

JUN 15 2001

8

JUN 15 2001

61

**QUESTIONABLE SECRETARIAL/CLERICAL**

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 7/30/99 | FL         | \$80.00      | 2.10         | \$168.00       | \$168.00        | PREP AND ORGANIZATION FOR CLAIMS FILE FOR SUBMISSION TO THE CLIENT FILE IN OHIO.                    |
| 8/1/99  | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING EMPLOYEE COMPENSATION FOR SUBMISSION TO THE CASE FILES.    |
| 8/1/99  | FL         | \$80.00      | 2.10         | \$168.00       | \$168.00        | CLAIMS PREPARE AND ORGANIZE POC'S FOR SUBMISSION TO CLIENT, HMB FILES AND CLAIMS REGISTER.          |
| 8/3/99  | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING EMPLOYEE COMPENSATION.                                     |
| 8/3/99  | FL         | \$80.00      | 1.90         | \$152.00       | \$152.00        | PREPARE AND ORGANIZE POC'S FOR SUBMISSION TO THE CLIENT FILES.                                      |
| 8/4/99  | DTG        | \$240.00     | 0.80         | \$192.00       | \$192.00        | EDIT AND REVISE DEPOSITORY BOX TRACKING LOG SHEETS.   |
| 8/5/99  | FL         | \$80.00      | 0.70         | \$56.00        | \$56.00         | ANALYZE AND ORGANIZE SPECIAL NOTICE LIST FOR SUBMISSION TO CASE FILES.                              |
| 8/6/99  | FL         | \$80.00      | 1.00         | \$80.00        | \$80.00         | PREPARE AND ORGANIZE POC'S FOR SUBMISSION TO CLIENT'S FILES.  |
| 8/6/99  | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | PREPARATION OF FILE REGARDING RETURNED MAIL OF DMR DATE NOTICE.                                     |
| 8/18/99 | FL         | \$80.00      | 1.50         | \$120.00       | \$120.00        | CLAIMS (ADMIN) PRODUCTION FOR CLIENT AND HMB FILE AND FOR SUBMISSION TO THE CASE FILE.              |
| 8/23/99 | FL         | \$80.00      | 1.10         | \$88.00        | \$88.00         | CLAIMS (ADMIN) REGARDING PRODUCTIONS OF CLAIMS FOR SUBMISSION TO CLIENT, FILE, AND CLAIMS REGISTRY. |
| 8/25/99 | FL         | \$80.00      | 0.30         | \$24.00        | \$24.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING EMPLOYMENT COMPENSATION FOR SUBMISSION TO THE CASE FILES.  |
| 8/25/99 | FL         | \$80.00      | 0.40         | \$32.00        | \$32.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING AUDIOTAX FOR SUBMISSION TO THE CASE FILES.                 |

Page 77 of 87

Results for: Hennigan Bennett &amp; Dorman

04-Nov-01

EXHIBIT

8

PAGE

62

## QUESTIONABLE SECRETARIAL /CLERICAL

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|---------|------------|--------------|--------------|----------------|-----------------|--|
| 8/25/99 | FL         | \$80.00      | 0.40         | \$32.00        | \$32.00         | ANALYZE AND ORGANIZE PLEADINGS RE SALE OF ASSETS FOR SUBMISSION TO THE CASE FILES  |
| 8/25/99 | FL         | \$80.00      | 0.90         | \$72.00        | \$72.00         | PREPARATION OF CLIENT SET OF FILES REGARDING PROXYS OF CLAIMS TO BE SENT TO OHIO.  |
| 8/25/99 | FL         | \$80.00      | 0.40         | \$32.00        | \$32.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING SUISSE FIRST BANK, FOR SUBMISSION TO THE CASE FILES.  |
| 8/27/99 | FL         | \$80.00      | 0.60         | \$48.00        | \$48.00         | PREPARATION OF LITIGATION DOCUMENTS SUBMISSION TO THE CLIENTS FILES.   |
| 9/1/99  | CXS        | \$80.00      | 3.00         | \$240.00       | \$240.00        | STANDARDIZE NAMES AND ENTITIES IN PRIVILEGE LOG DATABASE FOR MS. KONTOS.   |
| 9/1/99  | CXS        | \$80.00      | 3.50         | \$280.00       | \$280.00        | STANDARDIZE NAMES AND ENTITIES IN PRIVILEGE LOG DATABASE FOR MS. KONTOS.   |
| 9/1/99  | CXS        | \$80.00      | 3.50         | \$280.00       | \$280.00        | STANDARDIZE NAMES AND ENTITIES IN PRIVILEGES LOG DATABASE FOR MS. KONTOS.  |
| 9/6/99  | FL         | \$80.00      | 0.80         | \$64.00        | \$64.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING ADMINISTRATIVE MATTERS FOR SUBMISSION TO THE CASE FILES. <span style="float: right;">B</span> |
| 9/6/99  | FL         | \$80.00      | 0.50         | \$40.00        | \$40.00         | ANALYZE AND ORGANIZE PLEADINGS REGARDING ADMINISTRATIVE MATTERS FOR SUBMISSION TO HE CASE FILES. <span style="float: right;">B</span>  |
| 9/20/99 | CXS        | \$80.00      | 0.30         | \$24.00        | \$24.00         | MAINTAIN ELECTRONIC FILES INCLUDING CLAIMS REGISTER, DEPOSITORY INDEX, PRIVILEGE LOG AND BOX TRACKING.                                 |
| 9/24/99 | FL         | \$80.00      | 3.90         | \$312.00       | \$312.00        | IDENTIFY AND ORGANIZE DOCS REGARDING NON-RESPONSIVE FILES.   |
| 9/24/99 | CXS        | \$80.00      | 0.20         | \$16.00        | \$16.00         | DEPOSITORY INDEX DATABASE SEARCHES FOR MS. STELICK IN OHIO.  |
| 9/28/99 | TC         | \$139.00     | 1.50         | \$195.00       | \$195.00        | DOC CONVERSION FROM HARD COPY FORMAT TO OURS TEXT READABLE FILE.   |

Page 78 of 87

Results for: Hennigan Bennett &amp; Dorman

04-Nov-01

FILED

8

FILED

63

**QUESTIONABLE SECRETARIAL/CLERICAL**

| <b>Date</b> | <b>Timekeeper</b> | <b>Rate Charged</b> | <b>Time Charged</b> | <b>Amount Charged</b> | <b>Amount Adjusted</b> | <b>Description</b>   |
|-------------|-------------------|---------------------|---------------------|-----------------------|------------------------|--|
| 10/22/99    | CXS               | \$80.00             | 3.00                | \$240.00              | \$240.00               | UPDATE SMARTALK FILE TRACKING DATABASE WITH PROBLEMS DOCUMENTS.  |
| 10/22/99    | JXS               | \$150.00            | 0.40                | \$60.00               | \$60.00                | UPDATE INFORMATION IN BOX TRACKING DATABASE.   |
| 10/24/99    | CXS               | \$80.00             | 3.00                | \$240.00              | \$240.00               | UPDATE SMARTALK PRIVILEGE LOG DATABASE FOR MS. KONIOS.   |
| 10/25/99    | CXS               | \$80.00             | 1.90                | \$152.00              | \$152.00               | UPDATE SMARTALK FILE TRACKING DATABASE WITH PROBLEM DOCUMENTS AND FORMAT AND GENERATE INDEXES/LISTS.                   |
| 10/29/99    | DL                | \$80.00             | 3.00                | \$240.00              | \$240.00               | PREPARE BOXES FOR DOCUMENT REVIEW.   |
| 11/4/99     | JXS               | \$150.00            | 0.50                | \$75.00               | \$75.00                | ORGANIZE DOCUMENTS PRODUCED IN RESPONSE TO 2004 SUBPOENA.  |
| 11/5/99     | PL                | \$80.00             | 1.30                | \$104.00              | \$104.00               | ANALYZE AND ORGANIZE PLEADINGS AND CORRESPONDENCE REGARDING CLAIMS AGREEMENT FOR SUBMISSION CASE FILES.                |
| 11/9/99     | TJ                | \$150.00            | 2.50                | \$375.00              | \$375.00               | Update box tracking database   |
| 11/10/99    | CXS               | \$80.00             | 0.10                | \$8.00                | \$8.00                 | Update SmartTalk box tracking database with new field for Ms. Stueck   |
| 11/11/99    | TJ                | \$150.00            | 2.50                | \$375.00              | \$375.00               | UPDATE SMARTALK BOX TRACKING DATABASE BY INPUTTING THE NAMES OF WHICH LAW FIRM RECEIVED A COPY OF WHICH PRODUCTION BOX |
| 11/12/99    | TJ                | \$150.00            | 3.50                | \$525.00              | \$525.00               | UPDATE SMARTALK BOX TRACKER DATABASE, WITH CORRECT BOX SIZES.  |
| 11/23/99    | CXS               | \$80.00             | 0.70                | \$56.00               | \$56.00                | UPDATE SMARTALK CREDITORS DATABASE FOR MR. KENNEDY.  |
| 11/24/99    | CXS               | \$80.00             | 0.30                | \$24.00               | \$24.00                | Update SmartTalk box tracking database for Ms. Johnson   |
| 11/27/99    | CXS               | \$80.00             | 1.50                | \$120.00              | \$120.00               | Update SmartTalk privilege log database for Ms. Konios.  |
| 11/27/99    | CXS               | \$80.00             | 0.90                | \$72.00               | \$72.00                | Print SmartTalk electronic file documents for Ms. Stueck   |

04-Nov-01

Revised for: Hennigan Brunett &amp; Dorman

Page 80 of 87

EXHIBIT

8

PAGE

64

QUESTIONABLE SECRETARIAL /CLERICAL

| Date     | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|----------|------------|--------------|--------------|----------------|-----------------|--|
| 11/27/99 | CXS        | \$80.00      | 0.50         | \$40.00        | \$40.00         | Update SmartTalk privilege log database and generate report        |
| 11/29/99 | SB         | \$300.00     | 0.30         | \$90.00        | \$90.00         | ARRANGE CONF. CALL RE SUMMARY JUDGMENT ISSUES.                     |
| 11/29/99 | SB         | \$300.00     | 0.30         | \$90.00        | \$90.00         | ATTEMPT TO ARRANGE EARLY HEARING DATE ON MOTION TO STAY DISCOVERY. |
| 11/30/99 | CXS        | \$80.00      | 3.00         | \$240.00       | \$240.00        | Format and print SmartTalk electronic file documents.              |
| 12/2/99  | TJ         | \$150.00     | 2.00         | \$300.00       | \$300.00        | UPDATE BOX TRACKER DATABASE WITH BOX SIZES FROM WAVE 10.           |
| 12/7/99  | TJ         | \$150.00     | 0.80         | \$120.00       | \$120.00        | UPDATE BOX TRACKER DATABASE.                                       |
| 12/10/99 | TJ         | \$150.00     | 0.90         | \$135.00       | \$135.00        | UPDATE BOX TRACKING DATABASE.                                      |
| 12/13/99 | JXS        | \$150.00     | 0.70         | \$105.00       | \$105.00        | UPDATE BOX TRACKIGN DATABASE.                                      |
| 12/16/99 | TJ         | \$150.00     | 1.50         | \$225.00       | \$225.00        | UPDATE BOX TRACKER DATABASE.                                       |
| 12/20/99 | TJ         | \$150.00     | 1.50         | \$225.00       | \$225.00        | UPDATE BOX TRACKER DATABASE.                                       |
| 12/21/99 | JXS        | \$150.00     | 3.00         | \$450.00       | \$450.00        | PROOFREAD AND REVISE MASTER MAILING LIST.                          |
| 12/29/99 | JH         | \$175.00     | 5.40         | \$945.00       | \$945.00        | REVIEW AND REVISE PRIV. LOG (200) PAGES.                           |
| 12/29/99 | TJ         | \$150.00     | 2.50         | \$375.00       | \$375.00        | UPDATE SMTK BOX TRACKING DATABASE.                                 |
| 12/30/99 | TJ         | \$150.00     | 1.00         | \$150.00       | \$150.00        | UPDATE BOX TRACKING DATABASE.                                      |
| 5/1/00   | JB         | \$50.00      | 2.30         | \$115.00       | \$115.00        | Analysis and inventory of correspondence for records retention     |
| 5/4/00   | CXS        | \$90.00      | 1.00         | \$90.00        | \$90.00         | GENERATE SMTK CD FILES FOR KONTOS                                  |
| 5/4/00   | CXS        | \$90.00      | 1.00         | \$90.00        | \$90.00         | GENERATE SMTK CD FILES FOR KONTOS RE ELEC FILFS                    |
| 5/23/00  | MR         | \$85.00      | 0.50         | \$42.50        | \$42.50         | REV INDEX OF BOX TRACKER RE BATES ORDER                            |
| 5/24/00  | XSB        | \$155.00     | 1.50         | \$232.50       | \$232.50        | REVIEW AND UPDATE DATABASE   |
| 5/25/00  | XSB        | \$155.00     | 1.50         | \$232.50       | \$232.50        | REVIEW AND ORGANIZE BALLOTS  |

04-Nov-01

Results for: Hennigan Bennett &amp; Dorman

Page 81 of 87

PRINT

8

PAGE

65

QUESTIONABLE SECRETARIAL/CLERICAL

| Date    | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description   |
|---------|------------|--------------|--------------|----------------|-----------------|---|
| 5/29/00 | CXS        | \$90.00      | 1.00         | \$90.00        | \$90.00         | GREAT CDS OF FILES FOR KONTOS & JOHNSON   |
| 5/30/00 | MR         | \$85.00      | 3.00         | \$255.00       | \$255.00        | REVISE INDEX OF BOXES WHICH WERE PRODUCED   |
| 5/30/00 | KSB        | \$155.00     | 1.00         | \$155.00       | \$155.00        | REVIEW AND ORGANIZE BALLOTS   |
| 6/1/00  | FL         | \$80.00      | 2.90         | \$232.00       | \$232.00        | ANALYZE AND ORGANIZE CLAIMS REG ADMIN. DOCS FOR SUBMISSION TO THE CASE FILES              |
| 6/8/00  | KSB        | \$155.00     | 2.00         | \$310.00       | \$310.00        | INPUT BALLOT INFO INTO TABULATION DATABASE  |
| 6/9/00  | KSB        | \$155.00     | 1.50         | \$232.50       | \$232.50        | REVIEW AND ORGANIZE BALLOTS; UPDATE BALLOT DATABASE                                       |
| 6/20/00 | MR         | \$85.00      | 1.00         | \$85.00        | \$85.00         | FURTHER UPDATING & REVISING INDEX FOR BINDERS   |
| 6/22/00 | JXS        | \$155.00     | 0.80         | \$124.00       | \$124.00        | RETRIEVE, REVIEW AND ORGANIZE CORR AND EMAILS RE IMAGING                                  |
| 6/27/00 | KSB        | \$155.00     | 0.70         | \$108.50       | \$108.50        | REV & ORGANIZE CLAIMS FOR UPDATED REGISTER  |
| 6/28/00 | MR         | \$85.00      | 3.00         | \$255.00       | \$255.00        | FURTHER UPDATING AND REVISING DRAFT INDEX FOR BINDERS                                     |
| 7/5/00  | KSB        | \$155.00     | 1.20         | \$186.00       | \$186.00        | REVIEW AND ORGANIZE BALLOTS BY PLAN CLASS REPORT  |
| 7/7/00  | MR         | \$85.00      | 2.50         | \$212.50       | \$212.50        | FURTHER UPDATE OF INDEX WIREVISIONS   |
| 7/11/00 | JXS        | \$155.00     | 0.20         | \$31.00        | \$31.00         | REV & ORGANIZE SMTH DOCS RE CONFIDENTIAL MATTER   |
| 8/1/00  | EM         | \$90.00      | 0.70         | \$63.00        | \$63.00         | PREP REPORT IN SMTH BOX TRACKER DATABASE FOR JOHNSON                                      |
| 8/2/00  | JXS        | \$155.00     | 0.20         | \$31.00        | \$31.00         | REV AND ORGANIZE DOCS RELATING TO SCANNING  |
| 8/3/00  | JXS        | \$155.00     | 0.80         | \$124.00       | \$124.00        | REV AND ORGANIZE COMPUTER DISKS AND CDS AND PREP FOR OFF-SITE STORAGE; UPDATE BOX TRACKER |
| 8/7/00  | JXS        | \$155.00     | 0.20         | \$31.00        | \$31.00         | REV AND ORGANIZE COMPUTER DISKS AND CDS AND PREP FOR OFF-SITE STORAGE                     |

Page 82 of 87

Results for: Hennigan Bennett &amp; Dorman

04-Nov-01

EXHIBIT

8

EXHIBIT

66

# QUESTIONABLE SECRETARIAL / CLERICAL

| Date     | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|----------|------------|--------------|--------------|----------------|-----------------|--|
| 8/7/00   | EM         | \$90.00      | 1.50         | \$135.00       | \$135.00        | PREP REPORTS FOR JOHNSON IN BOX TRACKER AND DEPOSITORY DATABASES             |
| 8/8/00   | JBS        | \$155.00     | 4.50         | \$697.50       | \$697.50        | REVIEW AND INDEX DOCS PRODUCED   |
| 8/9/00   | JBS        | \$155.00     | 3.90         | \$604.50       | \$604.50        | REVIEW AND INDEX DOCS PRODUCED   |
| 8/9/00   | JBS        | \$155.00     | 2.10         | \$325.50       | \$325.50        | REVIEW AND REVISE INDEX OF DOCS PRODUCED BY INTRINE                          |
| 9/7/00   | JXS        | \$155.00     | 0.50         | \$77.50        | \$77.50         | REV AND INDEX DOCS PRODUCED BY CREDIT SUISSE                                 |
| 9/14/00  | RK         | \$155.00     | 1.30         | \$201.50       | \$201.50        | REVIEW AND ORGANIZE DOCS TO BE PRODUCED AT AT&T                              |
| 9/14/00  | JB         | \$50.00      | 2.10         | \$105.00       | \$105.00        | PREPARE PLEADINGS FOR MS. TATE AT SMARTALK EXPEDITE                          |
| 9/14/00  | JK         | \$275.00     | 0.50         | \$137.50       | \$137.50        | CONF W/BALDWIN, KENNEDY, AND PATTY RE PRIVILEGE REVIEW, COPYING OF DOCS, ETC |
| 9/18/00  | JB         | \$50.00      | 1.70         | \$85.00        | \$85.00         | PREPARE CLAIMS AND PLEADING FOR MS. TATE AT SMTK EXPEDITE                    |
| 9/20/00  | JB         | \$50.00      | 1.60         | \$80.00        | \$80.00         | PREPARE CLAIMS FOR MS. TATE AT SMTK EXPEDITE                                 |
| 10/14/00 | TA         | \$75.00      | 8.00         | \$600.00       | \$600.00        | IDENTIFY PRIVILEGED INFORMATION FROM SMARTALK DEPOSITORY.                    |
| 10/30/00 | JXS        | \$155.00     | 0.70         | \$108.50       | \$108.50        | REV AND ORGANIZE DOCS TO BE SENT TO SACHNOFF & WEAVER                        |
| 10/31/00 | JB         | \$50.00      | 2.00         | \$100.00       | \$100.00        | PREPARE PLEADINGS TO BE SENT TO MS. TATE AT SMTK EXPEDITE                    |
| 11/1/00  | JB         | \$50.00      | 2.20         | \$110.00       | \$110.00        | PREPARE DOCUMENTS FOR MS. TATE AT SMTK EXPEDITE                              |
| 11/2/00  | JB         | \$50.00      | 1.60         | \$80.00        | \$80.00         | PREPARE CLAIMS FOLDERS FOR MRS. TATE AT SMTK EXPEDITE                        |
| 12/5/00  | JB         | \$50.00      | 0.60         | \$30.00        | \$30.00         | Prepare claims for Ms. Tate at SMTK  |

04-Nov-01

Results for: Heavright Bettsch &amp; Dorman

Page 83 of 87

EXHIBIT

8

PAGE

67

**QUESTIONABLE TIME CHARGE**

| Date   | Timekeeper | Rate Charged | Time Charged | Amount Charged | Amount Adjusted | Description  |
|--|------------|--------------|--------------|----------------|-----------------|--|
| 5/17/89  | FL         | \$80.00      | 0.10         | \$8.00         | \$8.00          | W/OFF ENTRY - MEETING WITH MR. KENNEDY RE CLAIMS. WAS THIS ENTRY WRITTEN OFF?                        |
| 6/7/89   | DTG        | \$240.00     | 0.30         | \$72.00        | \$72.00         | W/OFF ENTRY - COPY AND PRINT TELEFAX REPORTS FROM DISK FOR MS. LINDGREN. WAS THIS ENTRY WRITTEN OFF? |
| 6/24/89  | SB         | \$300.00     | 0.70         | \$210.00       | \$210.00        | ATTEMPT TO REACH MR. WIEBELINSKI REGARDING DOCUMENT COLLECTION AND INDEXING PROJECT.                 |
| Summary for Code = QUESTIONABLE TIME CHARGE (3 billed records) |            |              |              | 1.10           | \$290.00        |  |
| <b>TOTALS</b>  |            |              |              |                | <b>\$290.00</b> |  |

Summary for Code = QUESTIONABLE TIME CHARGE (3 billed records)

**TOTALS**






**HENNIGAN & BENNETT**

**MEMORANDUM**

**TO:** Thaddeus Bereday, *SmarTalk TeleServices, Inc.*  
Robert S. Brady, *co-counsel to SmarTalk TeleServices, Inc.*  
Joseph J. Wielebinski, *co-counsel to the Official Committee of Unsecured Creditors*  
Joanne B. Wills, *co-counsel to the Official Committee of Unsecured Creditors*  
Gregg M. Galardi, *counsel to Fletcher International, Limited*  
Daniel K. Astin, *Office of the United States Trustee*

**FROM:** James O. Johnston  
Hennigan & Bennett  
601 South Figueroa Street, Suite 3300  
Los Angeles, CA 90017  
(213) 694-1030 

**DATE:** March 17, 2000

**RE:** *In re Worldwide Direct, Inc., et al.*, Case Nos. 99-108 to -127 (MFW);  
Hennigan & Bennett invoice for January 1 to January 31, 2000

---

Hennigan & Bennett ("H&B") hereby submits its invoice for services rendered and expenses incurred as counsel to the debtors and debtors in possession in the above-noted cases for the period from January 1 through January 31, 2000.

The attached invoice is itemized by service category and, within each category, includes a summary of the time expended by each of the individuals rendering services applicable to such category and an itemization of the name of the person who rendered a particular service, the date and amount of time expended, and a detailed description of the work performed.

During the applicable period, after accounting for H&B's voluntary write-offs in the amount of \$88,154.09, H&B incurred (a) total fees of \$300,549.00 at its usual and customary hourly rates, and (b) actual and necessary costs and expenses of \$91,519.46. Pursuant to the Bankruptcy Court's "Order, Under 11 U.S.C. §§ 105(a) And 331, Establishing Procedures For Interim Compensation And Reimbursement Of

- 2 -

Expenses Of Professionals," which authorizes professionals to request the payment of eighty percent of fees and one hundred percent of expenses on an interim basis, H&B hereby requests the payment of \$331,958.66 (representing eighty percent of its invoiced fees and one hundred percent of its invoiced expenses for the month).

Please note that, effective January 1, 2000, in accord with its standard practice, H&B revised its guideline hourly rates to reflect the advancing experience, capabilities, and seniority of its professionals, as well as general economic conditions. H&B's guideline rates now range from \$345 to \$460 for partners, from \$355 to \$410 for of-counsel attorneys, from \$200 to \$325 for associate attorneys, from \$90 to \$340 for financial consultants, and from \$50 to \$155 for paralegals and clerks. The attached invoice reflects these revised rates.

JOJ


cc: Bruce Bennett



**HENNIGAN, BENNETT & DORMAN**

**MEMORANDUM**

**TO:** Lois Mannon, *SmarTalk TeleServices, Inc.*  
Robert S. Brady, *co-counsel to SmarTalk TeleServices, Inc.*  
Joseph J. Wielebinski, *co-counsel to the Official Committee of Unsecured Creditors*  
Joanne B. Wills, *co-counsel to the Official Committee of Unsecured Creditors*  
Gregg M. Galardi, *counsel to Fletcher International, Limited*  
Daniel K. Astin, *Office of the United States Trustee*

**FROM:** James O. Johnston  
Hennigan, Bennett & Dorman  
601 South Figueroa Street, Suite 3300  
Los Angeles, CA 90017  
(213) 694-1030 

**DATE:** March 5, 2001

**RE:** *In re Worldwide Direct, Inc., et al.*, Case Nos. 99-108 to -127 (MPW);  
Hennigan, Bennett & Dorman invoice for January 1 to January 31, 2001

---

Hennigan, Bennett & Dorman ("HB&D") hereby submits its invoice for services rendered and expenses incurred as counsel to the debtors and debtors in possession in the above-noted cases for the period from January 1 through January 31, 2001.

The attached invoice is itemized by service category and, within each category, includes a summary of the time expended by each of the individuals rendering services applicable to such category and an itemization of the name of the person who rendered a particular service, the date and amount of time expended, and a detailed description of the work performed.

During the applicable period, after accounting for HB&D's voluntary write-offs in the amount of \$1,792.80, HB&D incurred (a) total fees of \$45,380.50 at its usual and customary hourly rates, and (b) actual and necessary costs and expenses of \$3,893.44. Pursuant to the Bankruptcy Court's "Order, Under 11 U.S.C. §§ 105(a)

- 2 -

And 331, Establishing Procedures For Interim Compensation And Reimbursement Of Expenses Of Professionals," which authorizes professionals to request the payment of eighty percent of fees and one hundred percent of expenses on an interim basis, HB&D hereby requests the payment of \$40,197.84 (representing eighty percent of its invoiced fees and one hundred percent of its invoiced expenses for the month).

Please note that, effective January 1, 2001, in accord with its standard practice, HB&D revised its guideline hourly rates to reflect the advancing experience, capabilities, and seniority of its professionals, as well as general economic conditions. HB&D's guideline rates now range from \$365 to \$520 for partners, from \$245 to \$475 for of-counsel attorneys, from \$180 to \$365 for associate attorneys, from \$100 to \$380 for financial consultants, and from \$60 to \$165 for paralegals and clerks. The attached invoice reflects these revised rates.

JOJ

cc: Bruce Bennett